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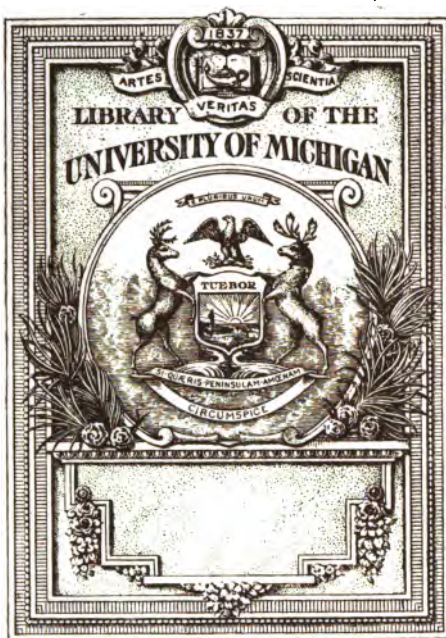
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THE GIFT OF  
New Hampshire State  
Tax Commissioner

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EIGHTH ANNUAL REPORT

OF THE

NEW HAMPSHIRE  
STATE TAX COMMISSION

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TAX YEAR OF 1918

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ALBERT O. BROWN,  
WILLIAM B. FELLOWS, } Commissioners  
JOHN T. AMEY,

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CONCORD, N. H.  
1918

Printed by JOHN B. CLARKE CO., Manchester  
Bound by CRAGG BINDERY, Concord

## REPORT.

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CONCORD, N. H., August 31, 1918.

The legislature not having convened since the publication of the last report of this commission there has been no change in the statutes relating to taxation.

The tables in this eighth report of the state tax commission show in detail the assessment of the public utility corporations, a summary inventory of all the taxable property in each city and town, financial statistics uniformly arranged, and a summary analysis of all receipts and expenditures of the several municipalities.

The latter summary furnishes information never before available and which would not now be available but for the uniform system of accounting in use wholly or in part throughout the state.

While this information may not be vitally important yet certain conclusions are of interest. For instance, it appears that money borrowed during the fiscal year ending January 31, 1918, equals indebtedness paid, so these two items may be eliminated thus disclosing that \$10,650,000, in round numbers, has been the actual cost of conducting the public affairs of the municipalities at the expense of the taxpayers.

An amount equal to 40% of this sum has been collected and paid directly to the state, counties, precincts, and school districts, which are distinct governmental units entirely apart from the towns and cities as such, though the latter two are parts of each town and city and the former two comprise all the towns and cities.

When a tax bill is presented to the average citizen he gives little attention to anything about it except the amount and perhaps grumbles at what he terms the extravagance of his particular town.

New Hampshire Tax Comm. 3-7-1918.



In fact he is paying for running the state, for court expenses and the care of the poor in the county, for the maintenance of schools in his school district, for police, lights, and fire protection in a particular precinct, before contributing anything for town purposes solely. He has no direct voice in fixing the state and county taxes, and a considerable share of the school taxes are determined by acts of the legislature.

The construction, maintenance and repair of highways consume an additional 33% of all expenditures, thus leaving but 27% for all other governmental purposes.

Another arrangement of the figures will show that highways and schools are accountable for 56% of the total, out of which state, county and precinct taxes are paid before the purely local needs are reached.

When each town makes a similar analysis of its receipts and expenditures the citizens are enabled to determine at a glance the purposes of all expenditures whether local or for the support of other governmental subdivisions, as well as the total for any particular purpose.

If necessary expenses of town officers, like the purchase of blank books and other supplies, are set down under the heading of miscellaneous, and under the same heading appear the cost of snow-rollers, road machines, damage done by dogs, bounties, reports of births and deaths, and many other incidental payments which properly and naturally fall under some of the stated classes, no one can determine the total highway expense or the total of any other particular expense without entirely re-arranging the whole town report.

Publication in their numerical order of the list of town orders drawn may be pleasing in appearance and satisfactory to the town auditors, but the list furnishes little information as to the character and purposes of the expenditures.

Furthermore, if the selectmen attempt to classify the expenditures from the list at the end of the year they are put to labor which may be avoided if they will enter in their books each item under the proper heading.

If all items chargeable to highways are placed in that col-

umn the total at any time and at the close of the year appears at once.

They know from day to day how fast the highway appropriation is being used and how much additional work may be done from it.

The same things can be said of all the other items under this classification.

An additional advantage afforded by uniform accounting is the opportunity of comparison between town and town of similar classes of expenditures. If one town is spending double the amount for a certain object that another town of about the same valuation and population is spending, inquiry is likely to be instituted even though the larger expense may prove to be justifiable.

It is gratifying to report that a very large majority of the towns have adopted and are using the form of books recommended by this commission and that the few remaining towns are gradually falling in line.

The prejudice exhibited by those opposed to any innovation disappears when the simplicity of the method is understood. The accountant in the office of the commission devotes his whole time to the subject and the members of the commission give much personal attention to it.

Besides the work in the office the accountant visits such towns as desire his assistance in explaining and setting up the books without expense to the towns.

It is no longer necessary for a town to employ an expert accountant to examine their books or put them in the proper shape.

An effort is being made to bring order out of chaos in the matter of bookkeeping by the officials of school districts, and right here is a large opportunity for reform. The superintendent of one district, in making up the financial statement in behalf of the district officers, was able to show expenditures of about \$80,000 from receipts of only \$50,000, thus disclosing financial ability of high order.

The notion of balancing the debit and credit sides of the

account by the amount of the liability or asset seems never to have occurred to many schoolboards and school treasurers, and this goes to prove the pressing need of a book-keeping education among the very people who are supposed to be the most intelligent in the state, and discloses as well almost criminal carelessness in handling the books which are kept.

It is too frequently the practice of school treasurers to regard the account books as their personal property, which may be and very often are destroyed after being audited at the end of their term. There is no dishonesty about this but all opportunity for examination is lost and possibly grave mistakes are never brought to light. This erroneous custom has been peculiarly embarrassing this year, when by statute the financial year was made to embrace the period of eighteen months ending August 31, 1918.

Several district officers newly elected in March have professed inability to make up statements for that period because the treasurer's books were lost or destroyed when the treasurers went out of office.

No argument is needed to establish the proposition that the records kept by the treasurer of a school district are the property of the district and should be passed on to succeeding treasurers and remain forever in the possession of the district.

The mere fact that a contrary custom prevails is sufficient reason for a radical change, and when the change is made it will be much better to adopt an intelligible system of accounting adapted to the requirements of all school districts in the state.

Conservative people say the grist has been ground, although the grain went to the mill in one end of the sack with stones in the other end, but this was false economy then and is no argument against modern and correct methods of bookkeeping, especially when no more work is entailed.

## A MODEL SYSTEM OF STATE AND LOCAL TAXATION.

Many attempts have been made to devise a system of taxation applicable to each and every state in the Union. The matter has been more or less discussed at the eleven conferences held by the National Tax Association, and the result of these discussions was the selection of a committee, consisting of nine members from as many states to take it under advisement and to submit their report at the conference to be held in St. Louis November of the present year.

The committee, through its chairman, Prof. Charles J. Bullock of Harvard University, has caused to be printed and distributed its preliminary report, in which is outlined a system of great merit and one that might be adopted in New Hampshire without doing much violence to the methods now in vogue.

The report asserts: "Whatever other purposes taxation may properly have, its fundamental purpose is to provide revenue which ought to be raised as equally, certainly, conveniently, and economically as possible."

Three fundamental principles are recognized in the present tax laws of the American states:

First, that every person having taxable ability shall pay some sort of a direct personal tax to the government under which he is domiciled and from which he receives the personal benefits that government confers;

Second, that tangible property, by whomsoever owned, shall be taxed by the jurisdiction in which it is located, because it there receives protection and other governmental benefits and services;

Third, that business carried on for profit in any locality shall be taxed for the benefits it receives.

The committee say: "Whatever one may think of any or all

of these principles, the fact remains that they undoubtedly represent hard facts which any new system of taxation must take into account."

Having these fundamental purposes and principles in mind, as well as the "conflicts of jurisdiction and other evils \* \* \* that have arisen from the illogical and inconsistent methods by which the principles have frequently been applied," the committee after a full discussion of the problem in its many phases recommend a system which may be briefly described as follows:

First, local taxation of all tangible property both real and personal (this provision is now in force in New Hampshire);

Second, elimination of the taxation of intangibles as property and substituting in its place a personal income tax to be levied in respect of the citizen's entire income from all sources, with exemptions for small incomes;

Third, a special tax on all business concerns in the nature of licenses.

When considering as a whole the proposed system the committee say: "In the first place, it is evident that this system will satisfy every legitimate claim of any American state. It provides that all persons shall be taxed fairly and fully at their place of domicile for the personal benefits they derive from the government. It provides that all tangible property which any state may desire to tax shall be taxed fully at its situs for the governmental services it there receives. It eliminates the taxation of intangible property, as property, because such taxation cannot be carried out without a large amount of unjust double taxation. And, finally, it provides a method by which any state which desires to tax business may do so in a fair and effective manner."

Assuming that this system in its entirety is not in conflict with the constitution of New Hampshire how would it operate in this state? Real estate and tangible personal property would be taxable the same as they are now. Money on hand, at interest, on deposit, notes, bonds, in other words intangibles, would not be taxable, but the income received from

them as well as the income from stock of corporations, and all income from employment, professional services, gains and profits would be taxable to the individual owner.

An illustration: A professional man may now receive \$10,000 a year for his services, \$10,000 a year from stocks of corporations, and from fortunate investments make a profit of \$10,000. For the whole \$30,000 he now pays no tax other than to the federal government, while under the proposed system, with a 6 per cent rate, he would contribute \$1,800 to the community where he resides. This would be an entirely tirely new source of revenue and ought to serve to reduce the general tax rate in town.

The charge of double taxation in the case of the tax on dividends from capital stock will be weakened because corporations are not to be taxed for their incomes the same as individuals.

In other words, a corporation like an individual will pay taxes on its property but taxes levied on account of its income will not be paid by the corporation but by the individual stockholders among whom the income is distributed as a part of their income. One element of double taxation thereby disappears.

When income is mentioned net income is intended, also reasonable exemptions sufficient to cover family and other living expenses.

Taxes on all forms of business enterprises may or may not be imposed according to the need for additional revenue. This merely means an extension of the idea of licensing bowling alleys, amusements, and the former method of licensing the sale of intoxicating liquors, and the fees are imposed for the purpose of exacting some return for the benefits of local protection.

Many administrative and other details would require much consideration before this model system could be put into smooth running order, but its chief features are simple and equitable, and go far to settle the vexatious question of taxing intangibles.

## ASSOCIATION OF NEW HAMPSHIRE ASSESSORS.

That there has been any reform in the administration of the tax laws in the state since 1911 is largely attributable to the efforts of local assessors to acquaint themselves with the provisions of the laws, and they have recognized that meetings and discussion are the best means to this end.

The annual meetings called by the tax commission are attended by the selectmen of each county and, while the law is the same for the whole state, the different methods of dealing with certain situations common to all localities receive a local rather than a state-wide consideration at these meetings.

For the purpose of bringing in closer touch all tax officials in the state the voluntary association under the name of the Association of New Hampshire Assessors was organized, and has held seven well-attended conferences where selectmen from the furthest extremes in the state have met in debate and had the opportunity of listening to well considered addresses on a variety of matters connected with the general subject of taxation. Some of the addresses delivered at the conference held in Manchester December, 1917, are published in this report. Other addresses appear in former reports.

The members of the tax commission feel that these conferences are of inestimable advantage to them in their work and are of still greater advantage to each local assessing body in the state, and strongly urge that every assessor, selectman and tax collector become a member of the association and make it a special point to attend each annual conference.

The expense of membership and attendance is a proper charge against the town, for which the latter will be well requited in the line of better service rendered by its officials.

## ADDRESS.

His Excellency, HENRY W. KEYES,

*Governor of New Hampshire.*

Manchester Conference, December 19, 20, 1917.

*Mr. President and Members of the Association of New Hampshire Assessors:*

I wish to convey to you, briefly, but sincerely, my appreciation of the importance and value of this meeting and my pleasure at the interest which has been aroused in it throughout the state. The program has been so arranged as to meet the wants of us all, the men from the cities and the men from the towns; and I am sure that no one who gives attention to the proceedings of this convention can return home without having received ample return for the time and expense necessary for attendance here. It is one more instance of the "get together" spirit which means so much to the future of New Hampshire.

There is never a more important subject for our consideration than that of taxation; but this year its importance is brought home to us more forcibly than ever before. We are in the world war. It is up to us to win it and we are going to do it. But it will require many men and a tremendous amount of money, so great an amount that we can hardly comprehend its magnitude. Much of this money we will raise by bond issues, for which our children and our children's children will pay; and which they ought to be, and will be, glad to pay, if we save the world for them for freedom and democracy.

But another great part of the expenses of the war we are going to pay and we are paying by taxation. This fact is



brought home to us almost every hour of every day, whenever we mail a letter, talk over the telephone or buy a cigar. And it is going to come home closer than ever to us when those income taxes are due next year. However, we make no complaint about paying the war taxes. All we ask is that the money raised by them be spent so wisely and well that we get the utmost possible value in fighting force out of every dollar we raise.

After the war is over there is likely to be a quite general reconstruction of the forms and processes of government; and as taxation is one of the most important forms of exercise of the power of government, it is sure to receive early and close attention.

When that time of thought and action comes, we in New Hampshire must be prepared for it, and there is no better way of becoming prepared than by holding such conferences as this one now beginning.

The proper relation between federal and state taxation is a grave question which must be settled and settled right in the near future. We all have ideas in regard to it and I am sure that at some future meeting this association will wish to go on record in that regard.

When the war is ended and we start over again on a new basis, then will be the time to have the whole matter of what the national government should tax and what the state government should tax, threshed out and settled. It is a question that goes to the very foundation of our form of government and its importance can hardly be overstated.

Meanwhile, as a glance at your program shows, we have many things to think about and talk about here at home; and if this meeting keeps up the record of its predecessors for good suggestions and constructive work, much good will come from it.

Personally, I am interested in it from both a town and a state standpoint—as much as selectman of Haverhill as governor of New Hampshire.

And from both standpoints I am very glad of the good

work that has been done, largely through this association, in putting the town finances of this state on a better basis. In these days when we are calling upon every one for thrift, not to waste a private dollar, it is more than ever important that we should not waste a public dollar; and you and I know that a good many public dollars have been wasted in the cities and towns of this state, not by dishonesty, but by lack of system, ignorance of finance, shiftlessness and incapability.

Substituting serial bond issues for the various forms of city and town indebtedness now extant will put us on a sound basis of municipal finance; and the adoption of the uniform system of accounting which the tax commission, through Mr. Gordon, is introducing throughout the state, will keep us there.

Under existing conditions no man can do business successfully today unless he knows and keeps on knowing, just where he stands financially. This is as true of the farmer and the professional man as it is of the storekeeper and the manufacturer; and it is just as true of the town, the city, the county and the state as it is of the private citizen, the firm or the corporation.

I hope that the time is not far distant when the adoption of this system of municipal accounting will be universal throughout the state.

The action to this effect taken by the legislature of 1917 was one of the important accomplishments of that body, which also passed good laws in relation to bank taxation, particularly the provision for the taxation of New Hampshire money on deposit in banks without this state. That was a matter brought especially to my attention and I have been glad to know that the purpose of the law has been well achieved in at least some sections of the state.

There is no doubt that in voting for the holding of a convention to propose amendments to the constitution of the state, the people of New Hampshire were influenced largely by a desire for a thorough consideration of the present provisions of the constitution in regard to taxation.

I am glad to note that the work of the convention is to be the subject of some papers presented at this meeting, and I hope that the members of the association will do all in their power to arouse interest in the matter; to see that the best men available are secured as delegates to the convention; and that public opinion on the question at issue is fully and freely expressed before, during and after the holding of the convention.

It cannot be denied that inequalities exist in our present system of taxation. Some of them are burdensome; and some of them, as in the case of forest taxation, are dangerous to the continued prosperity of our commonwealth. It is to be hoped that the coming convention will be able, in its wisdom, to frame amendments covering these points which will meet with the approval of the necessary two-thirds of our people.

The various gentlemen from the tax commission, the bank commission, the agricultural and highway departments, and the legislature, whom you have secured for your program, will discuss for you more ably and with greater interest than I could, the relation of the subject of taxation to the different departments of the state government. My message to you is simply one of appreciation and congratulation. Your association fills a real need, because it correlates your individual ability and efficiency and brings about a more uniform and satisfactory discharge of your very important duties. The just assessment and the complete collection of taxes unite to form a difficult task. How well it is done in New Hampshire should be, and is, a matter of state pride. And it is only just for me to add, in closing, that New Hampshire is in the front rank also, I believe, in the wisdom and prudence as well as the enterprise and liberality with which she expends the money that is raised in taxes.

## SAVINGS BANKS.

HON. JAMES O. LYFORD,

*Member New Hampshire Bank Commission.*

Manchester Conference, December 19, 20, 1917.

In less than six years the Portsmouth Savings Bank will have occasion to observe the one hundredth anniversary of its birth. It was the first savings bank organized in this state, and it was the ninth to be chartered in the United States.

Savings banks were chartered as philanthropic institutions. The growth of manufacturing was the factor that led to their creation. In New England, especially, young men and women from the farming communities were the early operatives in our factories. They were drawn to the manufacturing centers by the wages offered, which were paid in cash, while labor in the rural districts to a large extent was paid by barter, owing to the scarcity of money on the farm. In the early days of the last century manufacturing in this country had many ups and downs, periods of prosperity followed by periods of closed mills and idle help. The high wages of those days were spent freely, and nothing was laid aside for a rainy day.

When business depression came, the wage earners of the factories became charges upon the communities in which they resided. As large a proportion as one-fifth of the population of some towns were applicants for poor relief. To guard against these recurrences of idleness and distress, savings banks were started so that the wage earner could have opportunity to lay aside some of his earnings to draw upon when out of employment. They were managed by public-spirited

citizens without compensation except a small salary paid to the treasurer.

Their growth was slow for many years. In a quarter of a century after the Portsmouth Savings Bank was started, the total deposits of a dozen savings banks that had come into existence were only about one million and a half of dollars. It was forty-seven years after their beginning in this state before the total savings deposits of the forty-five savings banks then in operation were equal to what the deposits of our largest savings bank are today.

I have not time to sketch in detail the growth of the savings institutions of New Hampshire, interesting as it is; but let me say that in the second forty-seven years of their existence the accumulations increased from \$18,000,000 to \$135,000,000. Yet, during this last period, we have had two severe panics, in 1873 and 1893.

Do you realize what it means for this state to have \$135,000,000 of savings accumulations?

These savings accumulations are more than three times the assessed value of all the railroads of the state, nearly three times the value of all its manufacturing plants, and equal to nearly one-half of the total value of all the improved and unimproved land and buildings of the state. They are more than one-fourth of the equalized valuation of all of the property of the state as assessed for taxation.

You will understand what these savings accumulations mean to New Hampshire when I tell you that \$55,000,000 are loaned and invested in the state. Nearly \$30,000,000 are loaned on real estate mortgages in New Hampshire. Almost \$14,000,000 are loaned to the business interests of the state and to individuals. Nearly \$1,000,000 are loaned to New Hampshire municipalities besides the amount invested in the bonds of these municipalities. Another \$10,000,000 are invested in the securities of New Hampshire industrial and transportation companies and in the bonds of our cities, town and districts. These investments within the state are limited only by the business demands of New Hampshire. They would be larger, if our business demands were greater.

A large part of the \$55,000,000 loaned or invested in New Hampshire is an addition to the taxable value of the state. If the merchant or manufacturer borrows of the savings bank to add to his stock in trade, he has just so much more taxable property for the assessors to find.

If an individual borrows of a savings bank to build a house or a block, or to enlarge existing premises, there is not only a local benefit in improvement, but there is a larger value for assessment.

When the savings bank invests in the securities of an industrial or transportation corporation, the money frequently goes into enlargements and improvements of the plant, thereby increasing the value for taxation.

If savings accumulations are invested in municipal bonds of this state, even though the deposits so invested are exempt from taxation, the community benefits directly in the improvements made and in the low rate of interest at which it is enabled to borrow.

I have spoken generally of the relation of savings banks to taxation. Let me give you some concrete facts.

The savings bank tax is collected by the state without expense to the towns, and paid over to them in the proportion that the savings deposits of the people of the towns in all the savings banks of the state bear to the total deposits of the state. This means that if a resident of Pittsburg has deposits in the savings banks of Concord and Manchester, the tax thereon does not go to these cities, but to Pittsburg.

Right here let me make a suggestion to you, especially to those who assess property in the rural towns. When people move from one town to another, they do not always have their change of residence noted on the books of the savings bank where they have a deposit. Consequently the tax on their deposit continues to go to the town where they formerly resided. They may have started a savings bank account while a resident of a city and then moved to an adjoining town connected with the city by an electric railroad. Their busi-

ness is still in the city, and on the score of convenience there is no occasion to have their change of residence noted on the books of the bank. People inherit savings bank books from relatives who resided and had their deposits in another section of the state. Sometimes sentiment leads them to keep the account in the name of the deceased relative. Unless the bank has formal notice of the residence of the new owner of the account, the tax will continue to be allotted to the town where the former owner resided. The same thing is true when people move from one city to another.

You may say that these changes equalize themselves in the long run. They may as between cities, but our observation in examining the accounts of savings banks leads us to the conclusion that the small towns suffer from this failure of depositors to notify savings banks of their change of residence. Then there are depositors who give their postoffice address to the bank, which may be in one town and their residence in an adjoining town.

Rural deliveries center in the larger places. If a depositor gives his postoffice address to the bank, as for illustration, R. F. D. No. 1, Hooksett, and he resides in Bow, Hooksett will get the tax and not Bow.

The remedy for this is that you assessors and selectmen impress upon the people of your towns the importance to them and to the community in which they reside of their giving the savings banks their actual residence, even though the postoffice address appear also.

The total savings bank tax as distributed to the towns for the current year was \$640,590.82.

The tax on the deposits of non-residents that was credited to the literary fund was \$48,565.44.

The towns as a whole received nearly enough from the savings bank tax to pay the state tax, but it was not distributed per capita, as I have before stated. Yet in nearly 100 towns of the state the savings bank tax they received was substantially equal to their state tax. In 140 towns the savings bank tax was equal to two-thirds of their state tax. In three-

fifths of the towns of the state the savings bank tax is a substantial factor in lowering the rate of taxation.

You may or may not have known that, following the panic of 1893, several millions of the deposits of New Hampshire people went to the savings banks of adjoining states. It has remained there until quite recently, to be taxed there and to be loaned and invested for the benefit of those states. The last legislature, however, enacted a law taxing such deposits at the local rate unless the laws of those states exempted the deposits of their citizens in our savings banks from taxation. Although the law does not become effective until next April, a considerable sum of money has already been withdrawn by citizens of this state from savings banks of other states and re-deposited in the savings banks of New Hampshire to avoid this local tax our legislature has imposed.

I assume that the tax commission will specifically call your attention to this law, and that you, being vigilant for the interests of your towns, will see that the money of people of your towns deposited in the savings banks of other states that do not exempt their citizens having deposits in New Hampshire savings banks from taxation, is subject to your local tax. It might be well for you to give advance notice of your purpose, in order that we may have returned to us what should be here in our savings banks to help your communities.

There was another law passed by the last legislature to which I wish to call your attention. There are national banks of this state that are taking savings deposits, on which they now pay no tax. It was proposed to tax these deposits. The national banks then came forward and agreed to a law which puts these deposits on the same basis for taxation by voluntary returns made by their officers as deposits in savings banks are taxed, and this tax is in lieu of local taxes.

The law was passed so late in the session that no national bank took advantage of its provisions for the present taxing year. One bank, however, has notified the State Treasurer that it will conform to the law on the first day of April next.



For your information I give you the text of a letter from the Comptroller of the Currency, which may aid you in securing for your towns the benefit of the tax on these deposits in national banks, which though not large in amounts, are likely to increase. The comptroller says:

"In reply to your letter of May 1, you are referred to the decision of the U. S. Circuit Court in the case of the First National Bank of Youngstown, *vs.* Hughes and another, 6 Federal Reported 737, which was to the effect that a national bank may be compelled to disclose the names of its depositors and the amounts of their deposits under compulsory process of a state court, in order to ascertain whether any money deposited therein, subject to taxation within the county, has been duly returned for that purpose by the owners."

In a frank discussion before the present law was drawn, the representatives of national banks taking savings deposits, acknowledged that such deposits should be taxed as savings deposits are taxed, and I assume that before the first of April, 1918, they will inform the State Treasurer that they are ready to conform to the law.

I cannot close what I have to say without calling to your attention the interest you officially have in the campaign that will soon be renewed to secure subscriptions to the next and subsequent Liberty bond issues. In the past campaign the treasury department announced that it desired these subscriptions to come from current earnings and income rather than from past accumulations. This for the sole reason that if taken from past accumulations it will seriously interfere with business and employment. I have already called your attention to the fact that \$14,000,000 of the savings deposits of New Hampshire banks are loaned to the business interests of the state. In case of large withdrawals from the banks to buy Liberty bonds, these loans might be called for payment. You can readily see what an effect it would have on business and employment. The treasury department sees this and will undoubtedly emphasize again its

desire that the subscriptions come from the future savings and income of the people. You may well coöperate.

In the last two campaigns for Liberty bond subscriptions the savings depositors were very patriotic. They not only generously subscribed for Liberty bonds, but they agreed to pay for them out of earnings and income. Since last June, when the first call for subscriptions for Liberty bonds was made, to the present time, the savings deposits of the state have shrunk only a little more than one per cent, showing that depositors have made sacrifices in order to pay for the bonds they bought. You are not likely, therefore, to see in the returns next April any appreciable loss in the savings bank tax that you receive. It is perhaps not too much to say that savings depositors had in mind not only the injunction of the treasury department, but also the benefit their deposits are to their own communities. Present indications are that when the January dividends of the savings banks are credited to the accounts, the total deposits of the state will be substantially what they were June 30, 1917, when they were the largest in our history.

Half the population of New Hampshire have savings accounts. The average to each depositor is less than \$500, and the great bulk of the deposits are small deposits of people of limited means. The money is laid aside for a rainy day. When the emergency arises a part of the savings is withdrawn. When the emergency passes, the money is returned. In relatively few cases are dividends withdrawn when they are declared. They are left to compound in interest and to swell the accumulation. If the same small amounts were invested by individuals in bonds or stocks, the interest or dividends would rarely find their way into savings banks, but would be absorbed in living expenses, and the town would get little benefit from the taxation of the investment. None realize this more fully than savings depositors. The regularity of their savings is most marked in the growth of their accounts; and they are scrupulous not to disturb them except in case of necessity. They are willing to deny themselves of present comforts

to subscribe for Liberty bonds, but they prefer to keep this nest egg which they have in the savings banks, and from which they can withdraw small amounts at any time in case of emergency or misfortune. The deposit cannot be lost or stolen like a bond or money hoarded at home.

The resent thrift campaign to sell savings certificates will later inure to the benefit of the savings banks. People who have never saved before will save now to buy these certificates. The habit will become fixed, and when there are no longer government obligations to purchase, these same individuals will become depositors in savings banks. If savings bank depositors could save from June 30, 1916, to June 30, 1917, seven million dollars more than they spent, you can easily see what the increase of deposits in normal times will be when our 256,000 open accounts in the savings banks are increased to 300,000 or 350,000 as they may well be.

I have endeavored to give you a hasty sketch of the origin and growth of savings banks in New Hampshire, and to point out to you your direct interest in the prosperity of these institutions. The time may come after this war is over when the tax on savings deposits will take care of the state tax in substantially all the towns of New Hampshire. As tax officials of the towns of the state, you, next to the depositors themselves, are most interested in the prosperity of New Hampshire savings banks.

## FOREST CONSERVATION.

HON. JOHN C. HUTCHINS, North Stratford, N. H.

Manchester Conference, December 19, 20, 1917.

*Mr. Chairman and Gentlemen:*

The topic assigned me for discussion at this gathering of the tax assessors is Forest Conservation. This is not a new subject. It has been a much mooted question for a number of years and one in which there are various opinions as to the best way of accomplishing the result.

It seems to me that a satisfactory and concrete remedy can be suggested which, if given a fair trial, will meet with universal approval and work out the relief desired.

Here in our state of New Hampshire and in the adjacent states of Vermont and Maine it is one of the most important questions that we have to contend with on account of the large acreage in uncultivated or forest lands.

The necessity for preserving and protecting our forests is becoming more apparent each year to the end that we may pass them down to our posterity in as near their primeval state as good husbandry will permit, thus safeguarding our rivers and streams and water powers that furnish energy to the large manufacturing plants throughout the state.

We are told by experts in this line of the danger to our industries that lies in the wholesale deforestation of woodland. I will not undertake to give you the figures of the loss that would come from this cause in water powers alone if this unrestricted slaughter is continued, but it is safe to say that it would be in the millions.

Our agricultural interests will also be seriously affected, together with every other industry including the summer tourist enterprise, which each year is increasing and which has

become a large source of revenue to the state, a business that will continue to increase if we keep our hillsides and mountains attractive. The feature that I am perhaps most conversant with is the property itself, and such a conservation of it as will continue it as a source of revenue for the owner and one of the contributing factors to our resources for years to come.

I shall not undertake to treat this question theoretically: I am not a theorist but simply a practical operator and observer and shall talk about it from my observation of others in their operations and my own actual experience.

My idea of the proper way to conserve our forests and the only way to get the results desired is through the proper harvesting of the produce, using the same care and judgment as in the harvesting of any other crop. The haphazard, indiscriminate slaughter and waste that is practised in many cases, and I might say generally, will demoralize the industry and ruin the crop for years to come, whereas if it is cut properly, using good sense and judgment, the growth will continue an ever-increasing source of revenue.

As a rule a large percentage of our timber is cut by contractors. This is particularly true on large areas. The owners let to the contractor by the cord or by the thousand and the only interest the contractor has is to get it done as quickly and as cheaply as possible. As a rule there are no restrictions as to cutting except perhaps in pulp wood. Anything that will cut for pulp wood 3 inches at the top 8 feet long, or for lumber 4 inches at the top 12 feet long, is cut. This practically strips the land of everything on it and it will be many years before there will be anything fit to harvest. I think it is safe to say and my experience and observation has taught me that from a tract of two thousand acres one hundred acres can be properly cut each year and this operation continue almost indefinitely with results that will yield a better and safer profit than any investment that I know of. I think any lumberman will tell you this if he gives you his honest opinion.

What do you think the result would be to the orchards throughout our state if the crop was harvested by the job with no more supervision than is given our forest cutting? If the trees were broken down or otherwise injured how long before our orchard crop would be a thing of the past? The same with farming,—suppose the farmer after cutting his crop of hay turns his cattle in and fall feeds it so there is no aftermath to protect the roots through the winter and spring feeds it until six weeks before haying time—how long do you suppose it would be before our hay crop would be destroyed? The trouble in both cases is bad husbandry. The crops have not been properly harvested.

What is meant by harvesting properly? My answer in brief is this: cut your trees to 8 or 10 inches on the stump; see that no small trees are broken down or cut or otherwise needlessly wasted by reckless cutting of roads all over the lot from twenty to forty feet wide. Take the trees you are removing through narrow paths cut for that purpose into yards and from there to the mills or river. One would hardly believe if told how many acres are cut absolutely clean, making two-sled or yarding roads to every tree. They will find the method I have suggested the cheapest way in the end to harvest the present crop and preserve a future one. An occasional large tree should be left of the different varieties for seeding purposes. This is just as necessary as planting or sowing seed in the springtime.

A good many big lumber operators will tell you that this is not practicable, that there is too much detail to it, that while it may work out in small operations it will be impracticable in large ones. But an experiment will show you that what will work beneficially with ten acres will work well with one hundred and so on.

The trouble with most of us is that when we speak of forest conservation we think about big forests almost limitless in their expanse and the enormity of it astounds and confuses us and we shrink from the responsibility of trying to develop any remedy for our own relief and leave it to others. If we would

call it forest saving or as Webster gives the definition of conservation, "the act of preserving from decay, loss or injury," it might help us. If we would try it in a small way within the scope of our limited knowledge we would find that it is not at all complicated.

I have not time here to go into all the details of the mode of operation that I have suggested, neither perhaps would you want at this time to listen to it, but I will debate it with any one at any time or go into the woods and demonstrate to them my *modus operandi* actually applied. I will show them as I have stated that it is the cheapest method of operation for the present and incalculably better for the future.

I feel that this is a great question and one that needs immediate attention—one in which every citizen in the state is vitally interested and should inform himself upon not only for the monetary value of these lands to the state and owners but for the purpose of taxation. We shall soon be confronted with an issue the character of which directly affects every citizen, whether he owns lands or not. Already something like three hundred and sixty thousand acres have been acquired by federal ownership in the White Mountains under the Weeks Act and a large amount in the Crawford Notch under state ownership, which has gone out of existence for the purpose of taxation. Right here I want to criticise the method of these purchases. As I understand it something like an average of \$6.50 or \$7.00 per acre is allowed under these acts, which means that before the owner will part with the land for any such sum it is stripped of all the merchantable timber. In many cases even the firewood has been taken and hardly a vestige of anything green is left on it. It is robbed of its native beauty and rendered valueless for protecting our rivers and streams as the merciless slaughter has not left foliage enough to attract even the morning dew, whereas if twice that amount of even \$20 per acre was paid with that value in timber left standing, it could be cut by the government or state in the manner which I have suggested. Under proper supervision it would pay the first cost and in a few years it

would be reforested and regain its virgin beauty and usefulness.

But you say: we have a forestry commission to look after these things. True, and perhaps they do as well as it is possible to do under the laws governing this question. It has been my observation that book foresters, young men perhaps who have just been graduated from the school of forestry, with only the knowledge they have gained from books, who have been sent into camps to look after and report on the methods of forest cutting have failed to measure up to the demands required of them either in their knowledge of woodcraft and actual operations or in their knowledge of human nature. They are always well fed, well hunted and well fished, and go back to the office with a glowing report of the hospitality of their host and very little knowledge of what is going on. Experience and age will probably cure this.

If education and experience fail to show us the proper and economical way to harvest our forest product and preserve it for the future then some statute should be enacted and the enforcement of it placed in the hands of men who know the lumber business from the stump to the stick and relief will be assured.

This in brief is my remedy for forest conservation. But another is suggested: we always have with us a certain class of men who have a panacea for all ills of this character, though strange to say it is one that always inures to their benefit. You never knew them to recommend a remedy that would cost them more money. The big lumber interests own and control a large portion of the forest area in our state and the states adjacent to us. The men who manage and control these large interests are bright, alert, untiring exponents of any cause they embrace. They have unlimited means at their command and can procure the services of the ablest attorneys in the country to expound and promote their theories and make the worse appear the better reason.

Their remedy for the conservation and preservation of our forests is lower taxation or lower valuation under the head of



classification. They say that the reason why our forests are being denuded by such wholesale cutting is that under the present system of taxation at its "just and true value" owners cannot afford to pay their taxes and are obliged to sell or be pauperized; that if timber was classified cutting would cease and great benefit would accrue in the future to the state. I do not know just what their basis of valuation would be. I have heard several bewildering theories advanced. The more it is explained and discussed the less you or any one else know about it, but I have no doubt that if their purpose could be achieved the salient point would be gained and save them some taxes, and you and I and every other taxpayer in the state will have to settle for it.

You have heard the able address of the chairman of the state tax commission, Mr. Brown. He has made a careful investigation of this question and of this phase of the subject. He has looked up the statistics bearing upon the question of forest cutting and the claims that are made by these big lumber operators and he tells you that the opposite is true, that the heaviest cutting and the greatest devastation is in the unorganized places paying the smallest tax. So plainly and fairly has he shown this claim of the promoters of classification to be absurd that any further discussion along this line would seem ridiculous.

We have scattered over this state and perhaps in greater numbers in the lower section of the state small owners who claim hardship under the present system of taxation. I recall one to mind who is sorely grieved. She owns a farm of 100 acres divided as follows, about ten acres of tillage, twenty acres of pasture and the balance seventy acres in timber. She keeps a cow, a pig and some hens and has about \$1000 in the savings bank. Under the old regime when her farm was taxed at \$1000 she was able to support herself and pay her taxes from the products of the farm and leave her savings intact, but under the new system of just and true value her farm is appraised at \$5000. The little farm fails to produce income enough to support her and pay the taxes, and she has

to encroach upon her bank account and she sees nothing but the poorhouse staring her in the face.

This specific case has been cited to me as one of the unanswerable arguments for classification. No other remedy can be seen. If this woman would harvest properly each year, say thirty thousand feet of the riper product of her land, and sell at the present prices, she could pay her taxes, add a little to her savings account and improve the crop for her descendants. On the other hand, even if she should sell it and put the money in her tin box she would be in just as much trouble as she is now.

But speaking of transmitting this class of property intact and preserved to our descendants brings us to the most touching feature of the claims of the promoters of classification and almost makes our heart beat in unison with them. This is the taxing of what has been called "ancestral acres." We have scattered over the state many old homes surrounded by groves ranging in size from five to twenty acres where our fathers and grandfathers played as boys and where we perhaps have been lulled to sleep by the whispering pines. It is very dear to the owner for its sentimental value. Under the old system of taxation this class of property was not disclosed but omitted on account of the sentiment that clustered around it. Our cold-blooded tax commission has got its eye on it and it is now taxed at its just and true value the same as your property and mine. The owners say that it is unjust and unfair; that it has no monetary value to them and it will be necessary for them to cut and sell it and thus rob the ancestral home of its beauty unless it can be classified.

Pity 'tis and strange that the farmers and laborers throughout the state are not willing to toil under the heat of the burning sun or in the workshop paying the taxes to meet the ever-increasing expenses of our institutions, while the heirs to these paternal homes sit back in the shadow of these ancestral pines classified.

Luxuries of this character are always expensive. If we wish to indulge in them we must settle. No just and fair law can

be enacted that excludes luxuries and taxes necessities. No general classification or fixing of values of timberlands throughout the state can be made that will be equitable. A rate of so much per acre might be high in some places and low in others. In order to tax it equitably many things are necessary to be taken into consideration. Its location, accessibility, soil and other conditions are necessary to be known in order that the appraisers may get its fair value. A general classification can not be made understandingly.

Our assessors are conversant with all the local conditions and can take them into consideration in arriving at values, and under the governing hand of the tax commission will be able to adjust this question of forest taxation more equitably and fairly than can be done by legislative or constitutional enactment.

ELEVENTH ANNUAL CONFERENCE OF THE NA-  
TIONAL TAX ASSOCIATION AT ATLANTA,  
GEORGIA.

HON. JOHN T. AMEY,

*Member New Hampshire State Tax Commission.*

The National Tax Association was founded by Allen R. Foote in 1906. It is essentially an educational movement. As such, its influences must be indirect and its accomplishments somewhat intangible. A hasty search of the history of taxation during the past ten years reveals the fact that marked progress has been made along many lines. No less evident is the fact that this progress owes much to the influence of the National Tax Association.

Annual conferences, very similar in character, to the conference the assessors of New Hampshire are now holding here, have been held by the National Association composed of delegates selected by the governors and legislatures of the various states, the essential qualification being the knowledge and experience of the persons selected with reference to the general subject of taxation.

Professors of economics from the foremost educational institutions of the country, governors, state tax officials, able tax attorneys for large business interests and other noted men have taken part annually in the discussions.

It was my privilege and pleasure to be a delegate to the last (the eleventh annual) conference of the association held at Atlanta, Ga., last month. It was the largest and, generally speaking, the most important and successful conference yet held for the discussion of this great national question of taxation. Forty-two states, the Dominion of Canada and the Imperial Government of Japan were represented at this con-

ference, which was held in the finest city of the South, at the season when the great harvests of cotton, corn, fruit and other products for which that section of our common country is noted, were being gathered.

One traveling through the South, even as far as Atlanta, can hardly fail to be deeply impressed with its great resources, of which its timber is probably one of the most important.

The white people of the South are well-proportioned, strong people, both physically and mentally; noted for their hospitality and their generosity. This is a period of great prosperity with them. Many interesting incidents could be related, but you are here to discuss taxation, so let us drift back to that subject.

The discussions by these experienced and accomplished tax officials and experts at these conferences, ripening as they have into correspondence and comparison of ideas, have been a potent influence, national in its scope toward improved laws and the better enforcement of tax laws in this country. They have fostered and extended the serious study of taxation by those administrative officials and large taxpayers who are most vitally concerned. They have given expression to unceasing criticism of all that is inefficient in American taxation. They have educated for better and more businesslike methods of taxation.

As these conferences of this Association of New Hampshire Assessors bring the tax administrative officials of the state together and put you in touch with one another to the end that the methods of the most advanced communities and of the most skilled officers come to be the common property and common standards of all, so in the larger measure the National Association has accomplished like results of national significance and importance. Associations and meetings of this character create a professional spirit and pride among "Tax Men."

One of the most valuable features of the work accomplished by associations of this kind is their service in bringing the academic student of taxation into contact with the men who

are doing the actual, practical work of administration. In the educational work of the National Association one of its most notable accomplishments is to be found in the State Tax Associations, whose formation it has assisted or inspired. While the National Association has stood for the state tax commission as the one great factor in administrative progress, it has recognized from the beginning that the local assessor is the pivot of the American system of taxation, and it has encouraged all efforts to secure for him better pay, longer term of office, freedom from political interference, and such methods of selection and promotion as will obtain and keep in office high-grade men.

The discussions at Atlanta covered a wide range of tax matters, all of which were both interesting and instructive. From all I heard or could in any way learn of the systems of raising revenue in force in the several states I became firmly convinced that we here in this little state of New Hampshire have, generally speaking, a system that is as simple and as easy to administer and that works out as equitably as any system in operation anywhere in this country today.

While I believe some minor changes, viz.: in the taxation of intangibles, growing timber and motor vehicles, and the working out of some constitutional or statutory provision to limit tax rates would improve our tax laws the subject should be approached with great caution and proposed changes should receive the most careful consideration.

The troublesome problem of providing revenue to meet rapidly-increasing public expenditures is engaging the attention of the tax departments of nearly every state. In most states where it has become necessary to cast about for new sources of revenue the state income tax has been the first new source put on trial. In view of the present necessities and demands of the federal government, resulting in the levy of heavy rates on incomes of most persons and corporations there is some complaint about the double burden, one imposed by the federal and the other by the state government. The systems in force for levying a tax on incomes are largely, if

not entirely, based on the "ability to pay" theory, *i. e.*, the person or business corporation who can most easily get the money are required to pay the larger tax. All graduated personal income or inheritance taxes are based upon that theory.

If the extravagance of our local New Hampshire communities in the matter of public expenditures is to be continued we must find other sources of revenue. Judging from the experience of several other states when the cast is made the graduated state income tax will be drawn into service.

Let us hope that in these times when the heavy war expenses of the federal government are and must in a large part be met by direct taxation our local expenditures will be reduced to the end that our local tax rates may be lowered.

The state of Ohio has a tax limit of ten dollars on each thousand for all public purposes. Like most of the other states, excepting New Hampshire, they tax every kind and class of property, except what is by law exempt, and but little is exempt. They require a sworn inventory from the property owner in substantially the same form that we require it in New Hampshire. There the taxpayer procures his own blank, makes up his own return, including *his* valuation on all his property, makes oath to its correctness and returns it to the assessor. The rate being a fixed one, which cannot be exceeded, the amount of money to be expended depends entirely upon the valuation, with the result that nothing is undervalued and some property is overvalued by the owners themselves. The returns are all promptly made in good form without interference or effort on the part of the local or state taxing officers.

When I heard this system and its admirable result described by Mr. Alexander, one of the Ohio tax officials, it seemed to me that the millennium was on its way and had reached as far east as Ohio. Think of a uniform state-wide tax rate of 1%! Think of never having any trouble about values for taxation purposes! Think of the local assessor cautioning the property owner about returning values too high! Think of a tax commission to whom no complaints of

excessive valuation are made and that condition existing throughout a great state like Ohio! It seems too strange to be true, but the statement was made with apparent earnestness and sincerity by a prominent tax official of that state.

The conference was favored with a very interesting paper by Mr. Donnelly of Winnipeg in the Province of Manitoba, describing and discussing the Canadian system of valuation and taxation. It appeared that 90% of all revenue raised for public purposes is raised there by direct taxation.

The valuation of rentable real estate is determined:

1st. By floor space.

2nd. By the character of the business of the occupant.

Mr. Donnelly felt very confident that the present system would soon be abandoned and that an income tax based on net income would take its place.

In Mississippi and in some of the other southern states, they have what is called a license and privilege tax. This is a fee paid the state for a license allowing the privilege of doing a certain kind of business.

We, in New Hampshire, require the keepers of billiard and pool rooms to pay a license fee. In these southern states this system of collecting revenue is extended to all kinds of manufacturing and mercantile concerns. The state of Mississippi collected last year about half a million dollars from this source, but the system does not work smoothly and is unpopular.

The taxation system of Louisiana is one of the worst that I learned anything about. The valuation of taxable property is on a low basis, far from being uniform throughout the state, running anywhere from 25% to 50% of the actual value, with the result that the local tax rate varies from 3% to 6%. They have a state board, but it is given no power in controlling the action of local assessors. It appears that in Texas the ratio of assessed to actual value varies from 60% to 80%. This situation taken into consideration with the Louisiana and similar conditions found in other states, demonstrates the great danger in departing, even in the slightest degree, from the



hard and fast rule of full and true value for every class and kind of taxable property. If classification is wise, it is much better to bring it about by changes in rates instead of demoralizing the entire system by adopting any basis of valuation other than the honest, full and true value basis.

In Tennessee, where real estate is assessed at 25% to 40% of its actual value, owners of other classes of taxable property hide and cover up their property to even up with the real estate owners. Mr. Owens of that state declared openly in a paper read to the conference that not over 25% of the taxable wealth of the state is taxed.

In Virginia they have the business license or privilege tax in lieu of a tax on the stock in trade of the merchant.

In Kentucky it appeared they have a state tax commission, consisting of three commissioners with powers and duties defined, which seem very similar to those prescribed in the law creating the New Hampshire commission. In that state they have recently classified intangibles, leaving them on the full value basis, but making the rate a flat low rate, with the result that the revenue received from that source has been enormously increased by the change.

Mr. Maxwell of North Carolina who, as a special commissioner in that state, is working out recommendations for improved legislation said: "there are 5,000,000 acres of real estate in North Carolina that this year will yield a net income per acre in excess of its assessed value." He also made the interesting statement that "the assessed value of real estate within the state had doubled within twenty years and that it is now farther behind actual value than it was twenty years ago."

Prof. Edgar H. Johnson of Georgia stated that he knew of one recent instance in Georgia where several thousand acres of land assessed at \$10 per acre was sold by the tax collector for \$67 per acre.

It appeared that in Oklahoma the annual public expenditures amount to the enormous sum of \$32,000,000, and that about two-thirds of this amount is raised by the general

property tax: that property there is assessed at about 60% of its said value.

Taken by and large our New Hampshire system, with its administration in the hands of our local assessors, guided and assisted in some small measure by the tax commission, is as fair, as equitable, as workable and as well enforced as is any system anywhere in this country.

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### EXPENSES OF COMMISSIONERS.

September 1, 1917, to September 1, 1918.

Salaries .....	\$8,000.00
Clerical expenses .....	1,000.00
Expenses of commissioners .....	1,000.00
Incidentals, printing, expense of inventory books and blanks for towns and cities, etc. ....	2,996.66
Printing report .....	500.00
Expenses, municipal accounting .....	500.00
	<hr/>
	\$13,996.66

Appropriation, \$14,000.

## COMPARATIVE STATEMENTS.

## No. 1.

## 1917.

Total inventory valuation of towns.....	\$424,241,597.00
Total valuation of unincorporated places.....	3,865,500.00
	<u>\$428,107,097.00</u>
Taxes assessed in towns.....	\$7,848,216.27
Taxes assessed in unincorporated places.....	12,263.88
	<u>\$7,860,480.15</u>
Average rate per \$100.....	\$1.78

## 1918.

Total inventory valuation of towns.....	\$449,462,179.00
Total valuation of unincorporated places.....	3,865,500.00
	<u>\$453,327,679.00</u>
Taxes assessed in towns.....	\$8,662,709.00
Taxes assessed in unincorporated places.....	11,813.79
	<u>\$8,674,522.85</u>
Average rate per \$100.....	\$1.86
Increase of inventory valuation in 1918 over 1917..	\$25,220,582.00
Increase of taxes in same period.....	\$814,042.70
Total increase of taxes in towns and unincorporated places since 1910.....	\$3,424,282.09
Total increase of valuation in towns and unincorporated places, same period.....	\$209,948,408.00
Amount exempt to soldiers, 1907.....	\$2,320,590.00
Amount exempt to soldiers, 1908.....	\$2,351,449.00
Amount exempt to soldiers, 1909.....	\$2,351,415.00
Amount exempt to soldiers, 1910.....	\$2,307,837.00
Amount exempt to soldiers, 1911.....	\$2,226,698.00
Amount exempt to soldiers, 1912.....	\$2,270,215.00
Amount exempt to soldiers, 1913.....	\$2,241,452.00
Amount exempt to soldiers, 1914.....	\$2,035,925.00
Amount exempt to soldiers, 1915.....	\$2,018,942.00
Amount exempt to soldiers, 1916.....	\$1,878,776.00
Amount exempt to soldiers, 1917.....	\$1,666,218.00
Amount exempt to soldiers, 1918.....	\$1,657,585.00

## No 2.

## INVENTORIES—LESS POLLS.

COUNTY.	1917.	1918.	Increase.
Rockingham .....	\$44,539,946	\$47,172,339	\$2,632,393
Strafford .....	31,252,705	33,580,717	2,328,012
Belknap .....	21,342,365	22,281,458	939,093
Carroll .....	15,477,733	16,605,177	1,127,444
Merrimack .....	46,786,486	48,852,720	2,116,234
Hillsborough .....	135,426,108	143,679,412	8,253,304
Cheshire .....	32,837,629	34,292,168	1,454,539
Sullivan .....	19,233,556	20,313,962	1,080,406
Grafton .....	41,666,594	44,926,526	3,259,932
Coös .....	35,728,475	37,757,700	2,029,225
	<hr/>	<hr/>	<hr/>
Unincorporated places.	\$424,241,597	\$449,462,179	\$25,220,582
	3,865,500	3,865,500	.....
	<hr/>	<hr/>	<hr/>
	\$428,107,097	\$453,327,679	\$25,220,582

## No. 3.

## TAXES.

COUNTY.	1917.	1918.	Increase.	Rate.	
				1917.	1918.
Rockingham	\$882,415.29	\$979,359.00	\$96,943.71	\$1.91	\$2.01
Strafford ..	598,767.93	643,282.40	44,514.47	1.85	1.85
Belknap ...	370,601.62	427,650.09	57,048.47	1.68	1.86
Carroll ....	267,668.55	276,854.64	9,186.09	1.66	1.61
Merrimack .	865,362.64	1,000,903.84	135,541.20	1.79	1.99
Hillsborough	2,351,106.22	2,556,960.52	205,854.30	1.68	1.73
Cheshire ...	642,715.57	712,140.35	69,424.78	1.90	2.03
Sullivan ...	378,176.78	427,381.86	49,205.08	1.90	2.04
Grafton ...	806,824.95	882,929.97	76,105.02	1.88	1.91
Coös .....	684,576.72	755,246.39	70,669.67	1.86	1.95
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$7,848,216.27	\$8,662,709.06	\$814,492.79	\$1.78	\$1.87
Unincorporat- ed places.	12,263.88	11,813.79	450.09*	.32	.30
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$7,860,480.15	\$8,674,522.85	\$814,042.70	\$1.78	\$1.86

\*Decrease.

## No. 4.

**STATE REVENUE FROM TAXES AND FEES, INCREASE AND DECREASE  
OF STATE DEBT ANNUALLY, AND AMOUNT OF STATE  
DEBT EACH YEAR.**

Year.	Direct State Tax.	Revenue from other sources.	Total revenue.	State Debt.		Total State Debt.
				Increase.	Decrease.	
1900	\$425,000.00	\$264,264.19	\$689,264.19	.....	\$216,269.11	\$1,118,798.84
1901	425,000.00	272,510.21	697,510.21	.....	110,166.03	1,008,166.03
1902	425,000.00	365,972.44	790,972.44	.....	252,200.55	756,432.36
1903	425,000.00	451,333.53	876,333.53	.....	109,621.40	646,810.96
1904	425,000.00	279,550.27	704,550.27	.....	29,041.99	617,768.97
1905	300,000.00	281,707.75	581,707.75	\$171,191.31	.....	788,960.28
1906	425,000.00	302,964.96	727,964.96	109,175.28	.....	898,135.56
1907	500,000.00	399,977.04	899,977.04	229,996.63	.....	1,128,132.19
1908	500,000.00	405,823.01	905,823.01	62,766.68	.....	1,190,898.87
1909	500,000.00	478,038.75	978,038.75	230,902.31	.....	1,421,801.18
1910	800,000.00	894,636.54	1,694,636.54	.....	128,591.85	1,239,209.33
1911	600,000.00	836,314.34	1,436,314.34	170,638.35	.....	1,463,847.68
1912	700,000.00	1,007,201.37	1,707,201.37	.....	76,809.34	1,387,038.34
1913	800,000.00	1,194,901.77	1,994,901.77	.....	151,835.36	1,235,202.98
1914	800,000.00	1,414,388.20	2,214,388.20	.....	269,699.01	965,503.97
1915	800,000.00	1,293,558.75	2,093,558.75	134,972.85	.....	1,100,476.82
1916	750,000.00	1,450,429.63	2,200,429.63	.....	31,522.80	1,068,954.02
1917	750,000.00	1,439,887.95	2,189,887.95	362,048.71	.....	1,431,002.73
1918	850,000.00	1,675,163.21	2,525,163.21	110,348.70	.....	1,541,351.43

## No. 5.

**REVENUE RECEIVED BY COUNTIES, CITIES AND TOWNS IN ADDITION  
TO TAXES LOCALLY ASSESSED.**

Year.	Insurance tax.	Railroad tax.	Savings bank tax.	Literary fund.	Liquor license.	Total.
1900	\$10,260.00	\$225,093.16	\$298,627.85	\$32,844.00	.....	\$561,824.01
1901	10,216.50	224,622.94	311,191.62	34,274.13	.....	580,305.19
1902	10,256.48	223,782.96	328,854.97	33,929.50	.....	596,823.91
1903	10,185.96	229,553.05	347,351.99	39,780.16	.....	626,871.16
1904	10,124.84	224,277.54	361,961.99	36,529.90	\$274,909.84	907,804.11
1905	10,143.82	237,106.66	380,725.38	36,817.00	366,266.43	1,031,059.29
1906	10,174.57	263,949.61	413,641.38	39,402.95	359,824.86	1,086,993.37
1907	10,152.59	276,897.62	446,872.57	40,352.11	363,256.53	1,137,531.42
1908	11,180.09	279,952.63	447,660.83	40,499.55	289,521.78	1,068,814.88
1909	11,411.63	306,701.19	457,340.91	40,348.98	289,302.57	1,105,105.28
1910	11,772.77	298,977.83	477,441.71	40,219.83	248,339.79	1,076,751.93
1911	12,541.15	275,593.92	492,560.27	41,403.12	249,103.48	1,071,201.94
1912	13,410.35	321,756.45	520,302.92	43,082.08	271,527.14	1,170,078.94
1913	14,413.51	320,007.38	548,793.65	43,644.57	265,947.78	1,192,806.89
1914	15,814.62	293,697.66	561,405.46	42,756.58	275,994.24	1,189,668.56
1915	15,994.29	272,135.39	567,995.19	43,277.65	276,064.35	1,175,466.87
1916	17,012.43	284,128.39	588,633.44	46,628.73	277,781.33	1,214,184.32
1917	18,087.99	304,839.39	640,590.82	48,565.44	277,365.59	1,289,449.23
1918	18,021.87	.....	.....	.....	.....	.....

## No. 6.

TOTAL REVENUE OF COUNTIES, CITIES AND TOWNS,  
AND AMOUNT OF DEBT ANNUALLY.

Year.	Taxes assessed locally, including state and county taxes.	Other taxes received by counties, cities and towns.	Total.	State, county, city, town, school and precinct indebtedness.
1900.....	\$3,978,962.05	\$561,824.01	\$4,540,786.06	\$9,598,832.99
1901.....	4,034,940.75	580,305.19	4,615,245.94	9,503,271.28
1902.....	4,219,694.55	596,823.91	4,816,478.46	9,597,437.63
1903.....	4,295,215.53	626,871.16	4,922,086.69	9,729,358.94
1904.....	4,262,878.73	907,804.11	5,170,482.84	9,566,415.51
1905.....	4,548,523.53	1,031,059.29	5,579,582.82	9,748,518.12
1906.....	4,586,800.63	1,086,993.37	5,673,794.00	9,921,365.99
1907.....	4,725,840.64	1,137,531.42	5,863,372.06	10,168,970.99
1908.....	4,823,171.12	1,068,814.88	5,891,986.00	10,287,518.86
1909.....	5,342,268.41	1,105,105.28	6,447,373.69	10,192,201.75
1910.....	5,250,240.82	1,076,751.93	6,326,992.75	10,166,541.63
1911.....	5,529,961.51	1,071,201.94	6,601,163.45	10,106,067.55
1912.....	6,047,762.79	1,170,078.94	7,217,841.73	9,978,682.35
1913.....	6,377,330.41	1,192,806.89	7,570,137.30	9,884,814.93
1914.....	6,700,726.66	1,189,668.56	7,890,395.22	10,085,058.45
1915.....	6,976,096.81	1,175,466.87	8,151,565.68	10,680,954.68
1916.....	7,326,023.01	1,214,184.32	8,540,207.33	10,902,223.35
1917.....	7,860,480.15	1,289,449.23	9,149,913.45	*11,345,089.06
1918.....	8,674,522.85	.....	.....	.....

\*31 school districts not included.

## No. 7.

## VALUATION AND TAXES, PUBLIC SERVICE CORPORATIONS, 1917-18.

No.	Valuation.		Taxes.	
	1917.	1918.	1917.	1918.
20 Boston & Maine R. R.	\$38,474,000	\$37,500,000	\$648,354.19	\$659,601.01
1 Glen Junction Trans- fer Co. ....	20,000	20,000	356.00	372.00
1 Grand Trunk R. R....	2,267,800	2,267,800	40,225.77	42,060.18
1 Portland & Ogdens- burg R. R. ....	1,800,000	1,700,000	31,879.00	31,439.58
1 Upper Coös R. R. ...	700,000	700,000	12,382.57	12,925.14
14 Street Railways ...	3,798,000	3,968,000	63,551.25	69,516.94
51 Telephones .....	4,755,450	5,172,200	84,647.01	96,202.92
4 Telegraphs .....	232,500	242,500	4,138.50	4,510.50
4 Express Companies..	430,500	429,000	7,662.90	7,979.40
2 Parlor Car Companies	210,000	210,000	3,738.00	3,906.00
69 Car Companies .....	124,100	169,150	2,208.98	3,146.19
168	\$52,812,350	\$52,378,650	\$899,144.17	\$931,659.86

TABLE I.  
RAILROAD CORPORATIONS.

NAMES.	Full value.	Taxed locally.	Taxable valuation.	Tax (Rate \$1.86)
Boston & Maine R. R. ....	\$8,200,000	\$445,600	\$7,754,400	\$144,231.84
Boston & Lowell R. R. Corp. (one-half Manchester & Keene) .....	235,000	14,825	220,175	4,095.25
Connecticut River R. R. Co.	500,000	56,905	443,095	8,241.57
Fitchburg R. R. Co. ....	3,400,000	168,630	3,231,370	60,103.48
Nashua & Acton R. R. ....	60,000	.....	60,000	1,116.00
Nashua & Lowell R. R. Corp.	525,000	47,000	478,000	8,890.80
Concord & Claremont (N.H.) R. R. ....	875,000	15,150	859,850	15,993.21
The Concord & Montreal R. R. ....	15,140,000	1,169,500	13,970,500	259,851.30
Concord & Portsmouth R. R.	975,000	.....	975,000	18,135.00
Franklin & Tilton R. R. ....	243,000	.....	243,000	4,519.80
Manchester & Lawrence R. R. ....	1,600,000	37,170	1,562,830	29,068.64
Mt. Washington Ry. Co. ....	50,000	25,600	24,400	453.84
New Boston R. R. Co. ....	55,000	.....	55,000	1,023.00
Northern R. R. ....	3,068,000	24,350	3,043,650	56,611.89
Pemigewasset Valley R. R.	582,000	2,000	580,000	10,788.00
Peterborough R. R. ....	300,000	3,400	296,600	5,516.76
The Peterborough & Hills- borough R. R. ....	90,000	900	89,100	1,657.26
Sullivan County R. R. ....	1,000,000	15,100	984,900	18,319.14
Suncook Valley R. R. ....	200,000	7,900	192,100	3,573.06
Wilton R. R. Co. ....	402,000	3,550	398,450	7,411.17
Sub-total .....	\$37,500,000	\$2,037,580	\$35,462,420	\$659,601.01
Glen Junction Transfer Co. —Owen Shepherd, Treas., 30 Broad St., N. Y. City..	\$20,000	.....	\$20,000	\$372.00
Grand Trunk Ry. Co. of Can- ada—W. H. Ardley, Comp- troller, 94 McGill St., Mon- treal, Canada .....	2,267,800	\$6,500	2,261,300	42,060.18
Portland & Ogdensburg Ry. —Maine Central R. R., Portland, Me. ....	1,700,000	9,700	1,690,300	31,439.58
Upper Coös R. R. (N. H.)— Maine Central R. R., Port- land, Me. ....	700,000	5,100	694,900	12,925.14
Sub-total .....	\$4,687,800	\$21,300	\$4,666,500	\$86,796.90

## STATE TAX COMMISSION, 1918.

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NAMES.	Full value.	Taxed locally.	Taxable valuation.	Tax (Rate \$1.86)
Berlin Street Ry.—E. W. Gross, Treas., Berlin, N. H.	\$180,000	\$6,000	\$174,000	\$3,236.40
Chester & Derry R. R. Ass'n. —F. J. Shepard, Treas., Derry, N. H. ....	50,000	.....	50,000	930.00
Claremont Ry. & Lighting Co.—G. H. Lawson, Asst. Treas., Claremont, N. H..	100,000	.....	100,000	1,860.00
Dover, Somersworth & Roch- ester St. Ry.—F. E. Web- ster, Treas., 50 Merrimack St., Haverhill, Mass. ....	250,000	24,300	225,700	4,198.02
Exeter, Hampton & Ames- bury St. Ry.—E. A. Brad- ley, Treas., 201 Devonshire St., Boston, Mass. ....	110,000	40,750	69,250	1,288.05
Keene Electric Ry. Co.—T. Russell Robinson, Treas., 200 Devonshire St., Bos- ton, Mass. ....	85,000	2,430	82,570	1,535.80
Laconia Street Ry.—Harry G. Lowe, Treas., 53 State St., Boston, Mass. ....	60,000	8,000	52,000	967.20
Manchester Street Ry.—E. C. Foster, Pres., 46 Han- over St., Manchester, N. H. ....	1,575,000	.....	1,575,000	29,295.00
Manchester & Derry St. Ry. —Robert Haydock, Asst. Treas., Boston, Mass. ...	250,000	.....	250,000	4,650.00
Manchester & Nashua St. Ry.—Robert Haydock, Asst. Treas., Boston, Mass.	350,000	10,000	340,000	6,324.00
Massachusetts Northeastern Street Ry. Co.—F. E. Webster, Treas., 50 Mer- rimack St., Haverhill, Mass. ....	400,000	136,600	263,400	4,899.24
Nashua Street Ry.—J. E. Tolles, Treas., Nashua, N. H. ....	500,000	2,450	497,550	9,254.43
Portsmouth, Dover & York St. Ry.—W. G. Meloon, Receiver, Portsmouth, N. H. ....	25,000	.....	25,000	465.00
Springfield Electric Co. of N. H.—Frank W. Hamlin, Treas., Charlestown, N. H.	33,000	.....	33,000	613.80
Sub-total .....	\$3,968,000	\$230,530	\$3,737,470	\$69,516.94
Grand total .....	\$46,155,800	\$2,289,410	\$43,866,390	\$815,914.85



TABLE 2.  
TELEPHONES.

The quotation marks indicate that the company is unincorporated.

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
Ammonoosuc Telephone Co.		
Paul R. Cole, Treas., Groveton, N. H..	\$1,000	\$18.60
"Bakie-Currier Telephone Co."		
Daniel J. Bakie, Kingston, N. H.....	100	1.86
"Barrington & Strafford Telephone Co."		
William A. Smith, Treas., Rochester, N. H., R. F. D. 1.....	300	5.58
"Berlin Mills, Telephone Co."		
Brown Company, Berlin, N. H.....	1,000	18.60
"Bradford Telephone & Telegraph Co."		
John B. Hay, Bradford, Vt. ....	600	11.16
Canterbury & Boscawen Telephone Co.		
Louis D. Morrill, Treas., Penacook, N. H., R. F. D. 11.....	6,000	111.60
Carroll County Telephone Co.		
Fred W. Story, Vice-President, 50 Oliver St., Boston, Mass. ....	68,000	1,264.80
Chester & Derry Telephone & Telegraph Co.		
Arthur H. Wilcomb, Chester, N. H. ...	1,800	33.48
Chichester Telephone Co.		
Frederick B. Shaw, Chichester, N. H.	4,500	83.70
Citizens Telephone Co.		
W. L. Woodworth, Treas., Lakeport, N. H. ....	75,000	1,395.00
Cold River Telephone Co.		
Charles S. Chandler, Sec'y, Chatham, N. H. ....	1,000	18.60
Connecticut Valley Telephone Co. Inc.		
Fred W. Story, Vice-President, 50 Oliver St., Boston, Mass. ....	14,000	260.40
"Contoocook Valley Telephone Co."		
George W. Lincoln, Hillsborough, N. H.	15,000	279.00
Coös Telephone Co.		
Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass. ....	282,000	5,245.20
"Cornish Flat Telephone Co."		
E. P. Brown, Treas., Cornish Flat, N. H. ....	500	9.30
Dunbarton Telephone Co.		
Frederick L. Ireland, Dunbarton, N. H.	2,000	37.20
"Errol Hill Telephone Co."		
L. C. Bragg, Errol, N. H. ....	500	9.30
"Etna, alias Peoples'."		
F. V. Tuxbury, Etna, N. H. ....	700	13.02

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
Etna & Hanover Centre Telephone Co.		
J. Walter Ferson, Lyme Centre, N. H.	500	9.30
Fairlee & Wentworth Telephone Co.		
N. D. Johnson, Wentworth, N. H. ....	400	7.44
"Forest Lake Telephone Co."		
Ansel L. Buchanan, Winchester, N. H.	150	2.79
"Grafton Local Telephone Co."		
Leon G. Valia, Grafton, N. H. ....	400	7.44
Henniker Telephone Co.		
G. W. Lincoln, Hillsborough, N. H....	7,500	139.50
"Hollis Telephone Co."		
A. F. Hildreth, Hollis, N. H.....	7,000	130.20
"Hurricane Telephone Co. of Keene & Westmoreland."		
Forest W. Hall, Treas., East West- moreland, N. H. ....	200	3.72
Jefferson Telephone Co.		
John W. Crawshaw, Pres., Jefferson, N. H. ....	2,000	37.20
Kearsarge Telephone Co.		
Thomas R. Little, Treas., Salisbury, N. H. ....	13,000	241.80
Lempster Telephone Co.		
Fred M. Clark, Lempster, N. H. ....	2,000	37.20
"Livermore Telephone Co."		
Clinton I. Nash, Mgr., Livermore, N. H.	500	9.30
Lyme Peoples' Telephone Co.		
Henry J. Mativia, Pres., Lyme, N. H..	1,500	27.90
"Meriden Telephone Co."		
Harold W. Chellis, Meriden, N. H....	1,500	27.90
"Merrill, C. H. Telephone Co."		
Charles H. Merrill, Hancock, N. H....	350	6.51
Merrimack County Telephone Co.		
Charles H. Hardy, Mgr., Warner, N. H.	3,000	55.80
New Boston & Francestown Telephone Co.		
Fred A. Pettee, Francestown, N. H..	1,200	22.32
New England Telephone & Telegraph Co. (exclusive of amount taxed locally, \$357,565).		
John Balch, Treas., 50 Oliver St., Bos- ton, Mass. ....	4,160,000	77,376.00
Nottingham Telephone Co.		
Fred Fernald, Nottingham, N. H....	1,500	27.90
"Pelham Association Telephone Co."		
Henry M. Currier, Pelham, N. H. ....	1,000	18.60
Sandown Telephone Co.		
John H. Colby, Sandown, N. H.....	1,000	18.60
Southern Co's Telephone Co.		
W. E. Smith, Mgr., Colebrook, N. H. ..	2,000	37.20

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
"Stoddard Telephone Co."		
John T. McCoy, Hancock, N. H. ....	800	14.88
Sugar River Valley Telephone Co.		
Dana S. Gross, Mgr., Croydon, N. H. ...	3,500	65.10
"Sunapee Telephone Co."		
Frank P. Mark, Sunapee, N. H. ....	8,500	158.10
"Tuftonboro Telephone Co."		
John C. F. Phinney, 497 Union St., Lynn, Mass. ....	1,000	18.60
Union Telephone Co.		
B. Frank Dow, Treas., Center Barn- stead, N. H. ....	14,000	260.40
"Walbridge, F. L. Telephone Co."		
F. L. Walbridge, Woodsville, N. H. ...	1,000	18.60
"Washington & Cherry Valley Telephone Co."		
Charles W. Hopkins, Washington, N. H. ....	2,700	50.22
Weare Telephone Co.		
Rosamond S. Herrick, Weare, N. H. ...	10,000	186.00
West Hopkinton Telephone Co.		
J. W. Hazeltine, Sec., West Hopkinton, N. H. ....	10,000	186.00
White Mountain Telephone & Telegraph Co.		
Allen Hollis, Pres., Concord, N. H. ...	150,000	2,790.00
Wilton Telephone Co.		
William H. Emerson, Treas., Wilton, N. H. ....	25,000	465.00
Winnetoesaukee Telephone Co.		
Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass. ....	265,000	4,929.00
Totals .....	\$5,172,200	\$96,202.92

TABLE 3.

## TELEGRAPHS.

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
American Telegraph Co.		
George F. Barker, Keene, N. H. ....	\$2,500	\$46.50
Commercial Union Telegraph Co.		
Joseph J. Cardona, Postal Telegraph- Cable Co., New York City. ....	20,000	372.00
The Great Northwestern Telegraph Co. of Canada.		
A. C. McConnell, Sec'y, Toronto, Ont., Canada .....	20,000	372.00

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
The Western Union Telegraph Co. (in- cluding Direct U. S. Cable Co.).		
Rush Taggart, Vice-Pres., 195 Broad- way, New York .....	200,000	3,720.00
Totals .....	\$242,500	\$4,510.50

TABLE 4.

## EXPRESS COMPANIES.

American Express Co. (including Na- tional Express Company).		
Dixon S. Elliott, Vice-Pres., 65 Broad- way, New York City .....	\$400,000	\$7,440.00
Atlantic Express Co.		
Linwood E. Porter, 76 Cross St., Port- land, Me. ....	4,000	74.40
Canadian Express Co.		
W. W. Williamson, Montreal, Canada..	15,000	279.00
Manchester & Concord Express Co.		
Arthur N. Day, Concord, N. H. ....	10,000	186.00
Totals .....	\$429,000	\$7,979.40

TABLE 5.

## PARLOR CARS.

Canadian Pacific Railway Co.		
Frank Taylor, Montreal, Canada .....	\$15,000	\$279.00
The Pullman Co.		
J. F. Kane, Sec'y, 79 East Adams St., Chicago, Ill. ....	195,000	3,627.00
Totals .....	\$210,000	\$3,906.00

TABLE 6.

## CAR COMPANIES.

American Refrigerator Transit Co.		
Railway Exchange Building, St. Louis, Mo. ....	\$2,100	\$39.06
American Tank Line of the Grasselli Chemical Co.		
Cleveland, Ohio .....	500	9.30
Armour & Company.		
Union Stock Yards, Chicago, Ill. ....	9,200	171.12
Arms Palace Horse Car Co.		
332 So. Michigan Ave., Chicago, Ill. ....	200	3.72

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
Barrett Company.		
17 Battery Place, New York City.....	500	9.30
Bent, James S.		
117 First St., Boston, Mass. ....	100	1.86
Buena Vista Extract Co.		
303 Vine St., Philadelphia, Pa. ....	100	1.86
Cedar Rapids Refrigerator Co.		
Cedar Rapids, Iowa .....	100	1.86
Champion Fibre Co.		
Canton, North Carolina .....	200	3.72
Chicago, New York & Boston Refrigerator Co.		
112 West Adams St., Chicago, Ill.....	9,400	174.84
Chillhowee Extract Co.		
Newport, Tenn. ....	200	3.72
Conewango Refrigerator Co.		
Warren, Pa. ....	200	3.72
Cudahy Milwaukee Refrigerator Line.		
Cudahy, Wis. ....	300	5.58
Cudahy Packing Co.		
111 West Monroe St., Chicago, Ill.....	4,500	83.70
Cutting Car Company.		
79 Summer St., Boston, Mass.....	2,300	42.78
Dairy Shippers Despatch.		
Chicago, Ill. ....	800	14.88
Dold, Jacob, Packing Co.		
Buffalo, N. Y. ....	100	1.86
Eastman Car Co.		
26 Rutherford Ave., Charlestown, Mass.	26,000	483.60
Emery Manufacturing Co.		
Bradford, Pa. ....	200	3.72
Fleischmann Transportation Co.		
419 Plum St., Cincinnati, Ohio.....	400	7.44
Frisco Refrigerator Line.		
Frisco Building, St. Louis, Mo. ....	2,000	37.20
Fruit Growers Express, Inc.		
Union Stock Yards, Chicago, Ill.....	3,000	55.80
General American Tank Car Corporation.		
First National Bank Bldg., Chicago, Ill.	200	3.72
Gulf Refining Company.		
Frick Annex Bldg., Pittsburg, Pa. ....	9,500	176.70
Imperial Oil Co., Limited.		
Sarnia, Ontario .....	150	2.79
Independent Refrigerator Car Co.		
41st and Halsted Streets, Chicago, Ill..	200	3.72
Indian Refining Company.		
244 Madison Ave., New York City.....	250	4.65
Interstate Tank Car Corporation.		
400 Produce Exchange Bldg., New York City .....	200	3.72

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
Keith Railway Equipment Company. Peoples Gas Bldg., Chicago, Ill. ....	100	1.86
Keystone Coal & Coke Co. Huff Building, Greensburg, Pa. ....	200	3.72
Kingan Refrigerator Line. Indianapolis, Ind. ....	300	5.58
Libby, McNeil and Libby. Care of A. H. & H. Veeder, 76 West Monroe St., Chicago, Ill. ....	100	1.86
Marden, Orth & Hastings Corporation. 225 Purchase St., Boston, Mass. ....	100	1.86
Marsh Refrigerator Service Co. Milwaukee, Wis. ....	100	1.86
Merrimac Chemical Company. 148 State St., Boston, Mass. ....	600	11.16
Mexican Petroleum Corporation. 120 Broadway, New York City. ....	1,000	18.60
Missouri River Despatch. 305 South LaSalle St., Chicago, Ills.:..	2,000	37.20
Morrell Refrigerator Car Co. (Dissolved). Care of T. Henry Foster, Trustee, Ot- tumwa, Iowa. ....	100	1.86
Morris & Company. Union Stock Yards, Chicago, Ill. ....	1,600	29.76
New England Fuel & Transportation Co. 111 Devonshire St., Boston, Mass. ....	7,000	130.20
Ohio Cities Gas Company. 246 North High St., Columbus, Ohio...	8,200	152.52
Pacific Fruit Express Company. Care of Tax Com'r. U. P. R. R., Omaha, Neb. ....	1,500	27.90
Penn American Refining Co. Oil City, Pa. ....	100	1.86
Pennsylvania Tank Line. Sharon, Pa. ....	300	5.58
Prudential Oil Corporation. 17 Battery Place, New York City. ....	100	1.86
Santa Fe Refrigerator Despatch Co. Care of Tax Commissioner, Atchison, Topeka & Santa Fe Railway Co., To- peka, Kansas. ....	4,500	83.70
Semet-Solvay Company. Syracuse, N. Y. ....	1,500	27.90
Seneca Oil Works. Warren, Pa. ....	200	3.72
Standard Car Equipment Co. 328 Chestnut St., Philadelphia, Pa. ....	3,000	55.80
St. Louis Independent Packing Co. 3817 Choutrau Ave., St. Louis, Mo. ....	200	3.72
St. Louis Refrigerator Car Co. St. Louis, Mo. ....	3,000	55.80

	Value for taxation. Full Value.	Tax. (Rate \$1.86)
Streets Company.		
W. 48th & S. Morgan Sts., Chicago, Ill.	100	1.86
Superior Oil Works.		
Warren, Pa. ....	500	9.30
Swift Refrigerator Transportation Com- pany.		
Care of A. H. & H. Veeder, 76 West Monroe St., Chicago, Ill. ....	10,500	195.30
The Texas Company.		
17 Battery Place, New York City.....	2,000	37.20
Titusville Oil Works.		
Titusville, Pa. ....	300	5.58
Union Petroleum Co.		
Philadelphia, Pa. ....	300	5.58
Union Refrigerator Transit Co.		
Milwaukee, Wis. ....	1,500	27.90
Union Tank Company.		
21 East 40th St., New York City.....	22,500	418.50
U. S. Industrial Alcohol Co.		
27 William St., New York City.....	13,000	241.80
Valvoline Oil Works, Ltd.		
East Butler, Pa. ....	200	3.72
Vera Chemical Co.		
North Milwaukee, Wis. ....	700	13.02
Warren Refining Company.		
Warren, Pa. ....	100	1.86
Western Heater Despatch.		
189 LaSalle St., Chicago, Ills. ....	2,000	37.20
Westmoreland Coal Co.		
224 South 3rd St., Philadelphia, Pa....	1,500	27.90
White City Refrigerator Despatch.		
630 Postal Tel. Bldg., Chicago, Ills. ....	300	5.58
Wilburine Oil Works, Ltd.		
Warren, Pa. ....	250	4.65
Wilson Car Lines.		
4150 South Ashland Ave., Chicago, Ill..	4,600	85.56
Wood Products Co.		
Buffalo, N. Y. ....	100	1.86
Totals .....	\$169,150	\$3,146.19

# **Railroad and Telephone Corporations**

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**Telegraph, Express, Parlor Car and  
Private Car Companies**



TABLE 7.  
RAILROAD CORPORATIONS.

NAMES.	Par value of stock.	Par value of bonds.	Average market value of stock.	Average market value of bonds.	Market value of floating debt.	Miles of road, total.	Miles of road, N. H.	Miles of track, in total.	Miles of track, N. H.	N. H. assessed value, less local assessments.
Boston & Maine R. R. ....	\$42,655,190	\$43,338,000	\$11,334,353	\$26,846,200	\$9,979,545	731.33	253.65	1,392.69	333.05	\$7,754,400
Boston & Lowell R. R. Corp. (½ Manchester & Keene) .....	7,679,400	6,528,000	7,122,643	5,351,835	104,541	111.05	14.76	294.00	15.87	220,175
Connecticut River R. R. Co. ....	3,233,300	2,259,000	3,920,376	1,727,400	2,301,250	88.15	30.55	198.64	37.51	443,095
Fitchburg R. R. Co. ....	25,960,000	24,080,000	11,100,200	13,591,410	2,355,677	396.23	73.42	855.06	103.12	3,231,370
Nashua & Acton R. R. ....	300,000	.....	150,000	.....	.....	20.11	4.86	22.72	5.57	60,000
Nashua & Lowell R. R. Corp. ....	800,000	.....	1,248,000	.....	.....	14.26	5.39	49.87	23.54	478,000
Concord & Claremont R. R. ....	412,400	500,000	.....	400,000	.....	71.57	71.57	84.44	84.44	859,850
1 Concord & Montreal R. R. ....	8,257,600	7,223,000	7,107,837	6,547,550	.....	388.79	363.79	566.07	566.07	13,970,500
Concord & Portsmouth R. R. ....	350,000	.....	485,635	.....	.....	32.32	39.82	54.26	54.26	875,000
Franklin and Titton R. R. ....	285,000	.....	132,800	.....	.....	4.96	3.96	7.83	7.83	245,000
Manchester & Lawrence R. R. ....	1,000,000	274,000	1,085,000	232,300	.....	22.44	23.44	32.64	32.64	1,582,830
Mt. Washington Ry. Co. ....	331,500	.....	85,450	.....	.....	3.17	3.17	3.34	3.34	24,000
New Boston R. R. Co. ....	84,000	.....	30,400	.....	.....	6.19	6.18	5.36	5.36	56,000
Northern R. R. ....	3,063,400	.....	2,894,286	.....	.....	82.31	82.07	107.53	106.60	3,043,600
Pemigewasset Valley R. R. ....	541,500	.....	467,043	.....	.....	21.41	21.41	23.76	23.76	680,000
Peterborough R. R. ....	385,000	.....	231,000	.....	.....	10.64	10.64	11.76	11.76	296,000
Peterborough & Hillsborough R. R. ....	45,000	165,000	.....	92,500	.....	13.34	13.34	20.20	20.20	83,100
Sullivan County R. R. ....	600,000	357,000	800,000	307,020	.....	26.94	26.31	50.29	49.10	984,900
Suncook Valley R. R. ....	341,700	.....	102,510	.....	.....	17.66	17.66	19.16	19.16	192,100
Wilton R. R. Co. ....	240,000	.....	323,600	.....	.....	16.41	15.41	20.64	20.64	398,450
Sub-total .....	\$96,280,590	\$84,724,000	\$48,594,413	\$59,896,815	\$14,741,013	2,069.36	1,065.29	3,893.81	1,580.27	\$36,462,420



TABLE 8.  
TELEPHONE COMPANIES AND CORPORATIONS.

NAMES.	Par value of stock.	Par value of bonds and other indebtedness.	Market value of stock.	Cost of all property in N. H.	Total length of single mileage.	Length of single wire mileage in N. H.	Full value exclusive of exemptions.
Ammonoosuc	\$1,125	.....	\$1,125	.....	50	50	\$1,000
"Bakie-Currier"	.....	.....	.....	887	2	2	100
"Barrington & Strafford"	.....	.....	.....	300	5	5	300
"Berlin Mills"	.....	.....	.....	1,000	87	87	1,000
"Bradford Tel. & Tel."	.....	.....	.....	675	187	12	600
Canterbury & Boscawen	5,000	\$1,500	5,000	.....	210	210	6,000
Carroll County	56,900	16,368	56,900	.....	1,395	1,395	68,000
Chester & Derry Tel. & Tel.	1,500	175	750	.....	32	32	1,800
Chichester	.....	.....	.....	.....	.....	.....	4,500
Citizens	100,000	500	100,000	.....	2,212	2,212	75,000
Cold River	1,650	.....	1,650	.....	39	11	1,000
Connecticut Valley	35,300	6,876	35,300	.....	651	278	14,000
Contoocook Valley	.....	.....	.....	16,200	434	434	15,000
Coda	153,000	168,476	153,000	.....	5,816	5,458	282,000
"Cornish Flat"	.....	.....	.....	.....	.....	.....	500
Dunbarton	1,800	.....	1,800	.....	200	200	2,000
"Errol Hill"	.....	.....	.....	600	13	10	500
"Euna, alias Peoples'"	.....	.....	.....	.....	.....	.....	700
Euna & Haver Centre	1,100	.....	330	.....	32	32	500
Fairlee & Wentworth	600	.....	600	.....	22	22	400
Forest Lake	.....	.....	.....	427	5	3	150
"Grafton Local"	.....	.....	.....	.....	.....	.....	400
"Heniker"	6,500	.....	6,500	.....	200	200	7,500
"Holls"	.....	.....	.....	3,760	38	38	7,000
"Hurricane"	.....	.....	.....	425	.....	.....	200
Hudson	1,000	.....	1,000	.....	114	4	2,000
Kearsarge	11,950	.....	11,950	.....	340	840	13,000
Lempeter	2,000	.....	.....	.....	110	90	2,000

"Livermore"	.....	1,000	.....	215	.....	1,000	197	.....	4	.....	4	500
Lyme Peoples'	.....	.....	.....	.....	.....	.....	.....	.....	100	.....	95	1,500
"Meriden"	.....	.....	.....	.....	.....	.....	1,475	.....	45	.....	45	1,500
"Merrill, C. H."	.....	.....	.....	.....	.....	.....	.....	.....	10	.....	10	350
Merrimack County	.....	3,625	.....	960	.....	3,625	.....	.....	195	.....	195	3,000
New Boston & Francetown	.....	1,000	.....	100	.....	900	.....	.....	44	.....	44	1,200
New England Tel. & Tel.	.....	63,856,450	.....	11,461,000	.....	62,198,713	.....	.....	1,602,451	.....	87,772	4,160,000
Nottingham	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,500
"Pelham Association"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000
Sandown	.....	1,000	.....	.....	.....	1,000	.....	.....	12	.....	12	1,000
Southern Co's	.....	4,625	.....	2,951	.....	.....	.....	.....	110	.....	56	2,000
Stoddard	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	800
Sugar River Valley	.....	1,535	.....	188	.....	.....	.....	.....	150	.....	150	8,500
"Sunapee"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,500
"Tuitionboro"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000
Union	.....	7,000	.....	200	.....	7,000	.....	.....	324	.....	324	14,000
"Walbridge, F. L."	.....	.....	.....	.....	.....	.....	1,750	.....	192	.....	87	1,000
"Washington & Cherry Valley"	.....	.....	.....	.....	.....	.....	2,725	.....	195	.....	195	2,700
Ware	.....	3,000	.....	.....	.....	.....	.....	.....	56	.....	56	10,000
West Hopkinton	.....	3,700	.....	.....	.....	3,700	.....	.....	202	.....	202	10,000
White Mountain Tel. & Tel.	.....	140,625	.....	28,544	.....	140,625	.....	.....	2,792	.....	2,676	150,000
Wilton	.....	10,000	.....	.....	.....	.....	.....	.....	252	.....	252	25,000
Winnepesaukee	.....	200,000	.....	89,404	.....	200,000	.....	.....	4,880	.....	4,880	265,000
Totals	.....	\$64,612,98F	.....	\$11,777,455	.....	\$62,922,468	.....	\$29,621	1,624,102	.....	108,194	\$5,172,200

TABLE 9.  
TELEGRAPH COMPANIES.

NAMES.	Par value of stock.	Par value of bonds.	Total length of single wire mileage.	Length of single wire mileage in N. H.	Value for taxation, full value.
American .....	\$14,050	.....	40	40	2,500
Commercial Union .....	500,000	.....	9,147	458	20,000
The Great Northwestern .....	500,000	.....	30,858	100	20,000
Western Union .....	99,817,100	\$28,745,000	1,626,963	6,341	200,000
Totals .....	\$100,831,150	\$28,745,000	1,666,809	6,940	\$242,500

TABLE 10.  
EXPRESS COMPANIES.

NAMES.	Value of property owned.	Net earnings.	Total length of lines, miles.	Total length of lines in N. H.	Value for taxation, full value.
American .....	\$23,104,422	\$129,015	150,124	1,153	\$400,000
Atlantic .....	15,300	382	50	25	4,000
Canadian .....	490,152	10,877	12,447	52	15,000
Manchester & Concord..	5,826	537	75	35	10,000
Totals .....	\$23,615,699	\$140,811	162,696	1,266	\$429,000

TABLE 11.  
PARLOR CAR COMPANIES.

NAMES.	Total value of car equipment.	Total number of car miles.	Number of car miles run in N. H.	Proportional value in N. H.
Canadian Pacific R. R. ....	\$36,000	341	126	\$15,000
The Pullman Co. ....	47,794,200	756,821,858	2,034,232	195,000
Totals .....	\$47,830,200	756,822,199	2,034,358	\$210,000

TABLE 12.  
PRIVATE CAR COMPANIES.

NAMES.	Total value of car equipment.	Total number of car miles run.	Number of car miles run in N. H.	Proportional value in N. H.
American Refrigerator Transit Co .....	\$1,965,600	106,689,586	116,372	\$2,100
American Tank Line of the Grasselli Chemical Co. ....	.....	2,854,158	1,862	500
Armour & Company .....	2,871,392	135,983,162	447,722	9,200
Arms Palace Horse Car Co. ....	210,000	9,588,578	9,761	200
Barrett Company .....	.....	3,055,028	1,991	500
Bent, James S. ....	.....	.....	.....	100
Buena Vista Extract Co. ....	11,000	175,030	1,275	100
Cedar Rapids Refrigerator Line	51,000	3,968,232	1,664	100
Champion Fibre Co. ....	31,984	41,024	1,708	200
Chicago, New York & Boston Refrigerator Co. ....	624,907	14,349,705	222,570	9,400
Chilhowee Extract Co. ....	18,000	425,393	3,240	200
Conewango Refrigerator Co. ....	.....	.....	.....	200
Cudahy Milwaukee Refrigerator Line .....	136,000	3,344,275	6,696	300
Cudahy Packing Company. ....	900,000	44,692,398	223,418	4,500
Cutting Car Co. ....	30,000	356,394	27,210	2,300
Dairy Shippers Despatch. ....	.....	.....	.....	800
Dold, Jacob Packing Co. ....	231,337	3,563,113	816	100
Eastman Car Co. ....	286,000	969,080	94,727	26,000
Emery Manufacturing Co. ....	.....	.....	.....	200
Fleischmann Transportation Co.	135,845	724,444	1,856	400
Frisco Refrigerator Line. ....	1,912,560	29,100,779	30,839	2,000
Fruit Growers Express, Inc. ....	3,923,609	150,135,660	115,319	3,000
General American Tank Car Corp. ....	1,196,847	100,769,132	14,885	200
Gulf Refining Co. ....	1,633,198	15,827,837	90,196	9,500
Imperial Oil Co. ....	1,012,897	65,367,529	1,410	150
Independent Refrigerator Car Co. ....	98,812	1,762,384	3,249	200
Indian Refining Co. ....	1,108,091	13,034,707	2,770	250
Interstate Tank Car Corporation	416,119	5,084,361	2,105	200
Keith Railway Equipment Co. ....	283,308	9,195,810	1,618	100
Keystone Coal & Coke Co. ....	587,392	9,833,609	.....	200
Kingan Refrigerator Line. ....	.....	.....	.....	300
Libby, McNeill & Libby. ....	76,587	872,825	441	100
Marden Orth & Hastings Corporation .....	.....	.....	120	100
Marsh Refrigerator Service Co.	135,000	27,365,657	1,867	100
Merrimac Chemical Co. ....	.....	.....	.....	600
Mexican Petroleum Corporation	153,000	641,647	4,452	1,000
Missouri River Despatch. ....	.....	.....	.....	2,000
Morrell Refrigerator Car Co. (dissolved) .....	114,000	5,447,474	883	100
Morris & Co., Refrigerator Line	1,100,300	66,218,792	86,084	1,600
New England Fuel & Transportation Co. ....	70,000	139,705	14,532	7,000
Ohio Cities Gas Company. ....	1,461,450	3,525,696	19,352	8,200
Pacific Fruit Express Co. ....	7,378,500	383,132,881	73,292	1,500
Penn American Refining Co. ....	130,000	1,540,599	1,000	100
Pennsylvania Tank Line. ....	941,022	11,707,382	3,430	300
Prudential Oil Corporation. ....	421,561	1,813,280	194	100

TABLE 12—*Concluded.*

NAMES.	Total value of car equip- ment.	Total number of car miles run.	Number car miles run in N. H.	Proportional value N. H.
Santa Fe Refrigerator Despatch Co. ....	4,435,500	242,334,054	245,651	4,500
Semet-Solvay Company .....	38,584	216,258	8,926	1,500
Seneca Oil Works .....	.....	.....	.....	200
Standard Car Equipment Co....	1,890,000	5,172,734	8,537	3,000
St. Louis Independent Packing Co. ....	8,450	3,633,941	1,275	200
St. Louis Refrigerator Car Co..	.....	.....	.....	3,000
Streets Company .....	724,275	90,161,172	1,010	100
Superior Oil Works .....	.....	.....	.....	500
Swift Refrigerator Transporta- tion Co. ....	5,241,007	196,019,158	419,017	10,500
The Texas Company .....	1,741,917	43,465,675	44,868	2,000
Titusville Oil Works .....	25,650	.....	450	300
Union Petroleum Co. ....	.....	.....	.....	300
Union Refrigerator Transit Co.	1,600,221	80,959,795	68,817	1,500
Union Tank Line Co. ....	14,005,500	216,701,412	357,701	22,500
U. S. Industrial Alcohol Co. ....	263,250	636,303	32,380	13,000
Valvoline Oil Works, Ltd. ....	50,862	939,543	2,804	200
Vera Chemical Co. ....	10,000	53,739	3,552	700
Warren Refining Co. ....	.....	490,356	140	100
Western Heater Despatch .....	.....	.....	.....	2,000
Westmoreland Coal Co. ....	1,033,338	12,924,265	13,292	1,500
White City Refrigerator Des- patch .....	.....	.....	.....	300
Wilburine Oil Works, Ltd. ....	16,512	582,256	7,374	250
Wilson Car Lines .....	933,585	35,970,423	176,255	4,600
Wood Products Co. ....	51,895	1,040,942	788	100
Totals .....	\$63,731,864	2,114,608,377	3,030,358	\$169,150

**VALUATION AND TAXATION**  
**1918**



TABLE 13.  
*Number of Ratable Polls, Valuation, Live Stock, and Amount of Taxes in each Town as returned by the Assessors for 1918.*  
 ROCKINGHAM COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Atkinson .....	97	\$9,290	\$95.79	..	.....	.....	..	.....	.....	287	\$18,325	\$63.85
Auburn .....	144	16,360	113.61	..	.....	.....	..	.....	.....	252	17,355	68.07
Brentwood .....	152	18,590	135.46	..	.....	.....	8	\$900	\$112.50	311	22,260	71.57
Candia .....	168	16,165	96.22	1	\$20	\$20.00	2	150	75.00	296	18,190	61.45
Chester .....	181	18,405	101.68	4	325	81.25	8	800	100.00	270	16,200	60.00
Danville .....	76	6,945	91.38	..	.....	.....	..	.....	.....	91	6,035	66.31
Deerfield .....	286	30,035	105.01	2	200	100.00	44	5,060	115.00	393	25,615	65.17
Derry .....	364	38,721	106.37	3	450	150.00	26	2,220	85.38	749	58,555	78.17
East Kingston ....	98	11,975	122.19	..	.....	.....	12	1,650	137.50	203	14,800	72.90
Epping .....	194	20,620	106.28	3	300	100.00	20	1,645	82.25	347	23,260	67.03
Exeter .....	279	34,490	125.45	1	200	200.00	..	.....	.....	325	21,930	67.48
Fremont .....	100	13,170	131.70	1	150	150.00	..	.....	.....	130	8,470	65.15
Greenland .....	153	21,600	141.17	6	1,000	166.66	..	.....	.....	471	31,875	67.67

## STATE TAX COMMISSION, 1918.

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[illegible]

TABLE 13—Continued.  
ROCKINGHAM COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.		CARRIAGES AND AUTOMOBILES.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Atkinson .....	35	\$1,540	\$44.00	28	\$255	\$9.10	3	\$100	\$33.33	697	\$697	38	\$11,950
Auburn .....	30	1,245	41.50	1	20	20.00	29	1,290	44.48	2,772	2,861	...	13,150
Brentwood .....	87	4,650	53.45	7	105	15.00	22	535	24.32	208	233	37	12,140
Candia .....	28	1,345	48.03	43	344	8.00	...	...	...	462	462	36	9,174
Chester .....	33	1,500	45.45	18	100	5.55	...	...	...	1,220	1,225	45	12,700
Danville .....	12	610	50.83	32	227	7.09	2	88	44.00	31	25	37	10,950
Deerfield .....	144	8,490	58.95	91	731	8.03	15	384	25.60	285	245	51	12,670
Derry .....	17	1,280	75.29	14	130	9.28	12	285	23.75	1,149	1,120	309	92,556
East Kingston .....	41	2,465	60.12	2	40	20.00	5	100	20.00	338	340	28	8,700
Epping .....	42	2,100	50.00	47	328	6.97	47	942	20.04	790	795	56	15,775
Exeter .....	50	2,260	45.20	34	430	12.65	13	260	20.00	380	380	323	109,090
Fremont .....	24	1,160	48.33	91	1,285	14.12	...	...	...	85	85	41	16,035
Greenland .....	80	3,945	49.29	20	160	8.00	59	1,710	28.98	565	845	38	11,825
Hampstead .....	32	1,840	57.50	19	190	10.00	2	50	25.00	2,894	2,917	62	17,125
Hampton .....	22	815	37.04	...	...	...	...	...	...	...	630	...	34,275
Hampton Falls.	98	4,178	44.47	20	136	6.80	4	160	40.00	3,113	3,777	...	30,225

Kensington .....	73	3,360	46.02	...	...	...	3	100	33.33	80	60	...	4,825
Kingston .....	30	1,665	55.50	...	...	...	2	55	27.50	...	250	43	13,850
Londonderry ..	90	5,225	58.05	13	260	20.00	42	780	18.57	2,148	2,148	70	25,775
Newcastle .....	...	...	...	...	...	...	...	...	...	...	...	33	4,315
Newfields .....	6	270	45.00	...	...	...	...	...	...	135	120	10	1,900
Newington .....	52	3,020	58.07	...	...	...	26	580	22.30	500	500	...	11,565
Newmarket ...	68	4,255	62.57	39	314	8.05	8	250	31.25	410	308	66	26,825
Newton .....	9	470	52.22	8	48	6.00	330	9,000	27.27	70	87	52	13,650
North Hampton	45	3,445	76.55	2	1,929	12.20	179	5,618	31.38	1,725	1,025	66	33,950
Northwood ...	76	4,560	60.00	158	1,929	12.20	...	...	...	770	770	61	19,600
Nottingham ...	42	2,305	54.88	106	1,215	11.46	...	...	...	1,553	2,205	30	8,205
Plaistow .....	2	90	45.00	...	...	...	2	40	20.00	690	695	113	26,950
Portsmouth ...	26	1,040	40.00	18	108	6.00	10	300	30.00	720	727	...	220,550
Raymond .....	53	2,345	44.24	3	9	3.00	4	125	31.25	330	460	56	18,750
Rye .....	30	989	32.96	12	60	5.00	...	...	...	...	280	...	28,190
Salem .....	60	2,380	39.66	45	270	6.00	35	700	20.00	5,530	5,530	115	32,000
Sandown .....	21	890	41.90	...	...	...	3	60	20.00	853	853	19	2,150
Seabrook .....	7	410	58.57	...	...	...	...	...	...	60	60	32	5,265
South Hampton.	31	1,615	52.09	13	135	10.38	...	...	...	699	680	22	4,225
Stratham .....	56	3,080	55.00	45	300	6.66	2	50	25.00	2,008	1,580	44	13,550
Windham .....	39	2,050	52.56	16	160	10.00	3	90	30.00	754	600	29	10,000
Totals ....	1,581	\$82,877	\$52.42	945	\$9,319	\$9.86	862	\$23,652	\$27.43	34,024	\$35,575	1,962	\$944,430

TABLE 13—Continued.

## ROCKINGHAM COUNTY.

Towns.	a Portable mills. b Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Atkinson .....	a	\$6,340	\$1,000	.....	\$2,000	\$11,038	\$2,875
Auburn .....	a	22,425	.....	.....	4,125	4,563	10,600
Brentwood .....	a	10,098	.....	.....	4,700	1,370	23,925
Candia .....	a	20,442	1,100	\$1,700	9,650	11,564	9,500
Chester .....	a	14,300	.....	\$2,775	16,360	4,340	5,800
Danville .....	a	12,300	.....	.....	2,250	3,760	19,100
Deerfield .....	a-b	45,980	2,000	2,500	8,580	4,630	8,330
Derry .....	a-b	26,600	.....	11,300	29,600	21,770	199,900
East Kingston .....	a-b	1,250	450	.....	3,850	1,742	7,000
Epping .....	a-b	33,100	.....	1,082	14,050	1,310	81,950
Exeter .....	a-b	13,920	129,190	5,100	19,820	796,890	560,810
Fremont .....	a	24,725	.....	.....	3,300	17,575	24,550
Greenland .....	a	5,105	300	1,025	1,628	5,410	1,200
Hampstead .....	a	39,440	.....	1,300	12,935	.....	14,650
Hampton .....	b	8,050	13,600	2,718	23,035	29,790	47,545
Hampton Falls .....	a	200	63,724	2,960	1,000	32,383	8,908

Kensington .....	b	.....	57,350	.....	.....	2,730	2,350	4,850
Kingston .....	a	250	7,160	.....	.....	14,430	12,669	16,415
Londonderry .....	b	3,375	20,380	.....	.....	7,130	3,300	33,550
Newcastle .....	b	280	.....	7,000	.....	3,600	6,081	744
Newfields .....	a	50	7,950	.....	2,962	3,700	7,253	3,750
Newington .....	a	2,000	4,750	500	.....	1,000	2,770	50
Newmarket .....	a-b	6,100	11,200	1,090	11,612	13,000	9,925	514,300
Newton .....	a	1,000	19,290	100	.....	7,793	3,591	22,851
North Hampton .....	a-b	2,600	32,265	17,375	3,700	4,000	20,985	10,175
Northwood .....	a-b	2,300	29,750	.....	1,349	10,325	780	25,600
Nottingham .....	a	5,800	93,655	17,000	1,200	9,925	5,350	4,200
Plaistow .....	a	225	8,000	.....	.....	5,000	2,222	26,600
Portsmouth .....	b	30,083	.....	50,365	109,600	26,767	114,260	1,121,200
Raymond .....	a	525	31,500	.....	.....	7,700	1,118	65,065
Rye .....	b	775	13,360	3,900	4,100	5,050	5,026	2,850
Salem .....	a-b	2,900	36,550	.....	.....	14,700	1,350	46,300
Sandown .....	a	700	.....	.....	2,400	3,645	4,113	23,925
Seabrook .....	a-b	310	4,400	.....	.....	9,405	2,535	5,150
South Hampton .....	a	150	12,155	2,500	.....	1,000	4,354	.....
Strettham .....	a	1,600	32,335	1,200	.....	7,130	8,766	1,950
Windham .....	a-b	2,100	12,920	.....	.....	1,600	6,270	19,300
Totals .....		\$89,253	\$719,245	\$312,394	\$177,658	\$316,513	\$1,173,103	\$2,975,468

TABLE 13—Continued.

## ROCKINGHAM COUNTY.

TOWNS.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll tax.	Property rate per cent.
Atkinson .....	112	d \$7,526	\$3,675	\$340,149	\$414,760	\$7,316.39	\$1.71
Auburn .....	208	.....	1,950	534,440	628,259	11,096.30	1.70
Brentwood .....	147	.....	12,000	309,895	416,001	8,023.22	2.00
Candia .....	195	.....	.....	421,604	513,035	10,650.70	2.00
Chester .....	169	.....	4,400	474,045	557,715	6,751.72	1.15
Danville .....	136	d 1,200	3,650	260,160	325,550	5,480.80	1.60
Deerfield .....	249	.....	1,000	501,130	654,270	14,237.67	2.10
Derry .....	1,530	.....	47,000	3,259,050	3,761,737	88,864.38	2.28
East Kingston .....	106	d 6,250	400	248,860	306,022	5,293.81	1.66
Epping .....	370	.....	29,250	611,275	827,922	20,196.02	2.35
Exeter .....	1,171	.....	245,400	3,232,890	5,159,110	110,683.31	2.10
Fremont .....	153	.....	23,625	340,541	471,871	7,063.95	1.43
Greenland .....	127	d 15,600	.....	463,630	535,230	10,155.76	1.86
Hampetead .....	217	a 6,000	.....	514,545	641,062	14,181.77	2.15
Hampton .....	364	.....	2,425	2,340,041	2,514,419	42,230.68	1.65
Hampton Falls .....	145	.....	3,445	377,669	568,942	8,828.00	1.50
Kensington .....	106	.....	450	199,765	317,940	5,966.71	1.81
Kingston .....	243	d 16,192	2,830	531,379	630,645	13,541.07	2.07

Londonderry .....	370	.....	14,750	822,098	1,025,141	19,192.53	1.80
Newcastle .....	99	c-d 7,638	.....	454,805	485,423	7,153.28	1.43
Newfields .....	119	.....	1,475	183,840	221,233	5,768.82	2.50
Newington .....	103	a-c-d 32,200	975	306,952	402,282	4,861.24	1.16
Newmarket .....	754	.....	661,400	871,730	2,174,514	43,138.91	1.91
Newton .....	278	.....	36,533	476,108	599,868	11,890.11	1.89
North Hampton ..	210	.....	2,600	1,240,855	1,455,063	20,791.16	1.40
Northwood .....	268	.....	3,000	483,515	615,193	12,734.49	1.98
Nottingham .....	142	a 17,400	1,400	505,515	703,415	13,508.20	1.88
Plaistow .....	340	.....	21,000	730,914	840,924	16,661.52	1.90
Portsmouth .....	3,694	.....	257,250	10,531,261	12,526,814	293,911.62	2.28
Raymond .....	325	.....	4,800	656,506	813,346	20,983.00	2.50
Rye .....	280	a 5,000	2,900	1,441,896	1,550,250	27,711.91	1.78
Salem .....	687	.....	127,500	1,845,914	2,177,664	42,689.61	1.90
Sandown .....	100	.....	6,100	185,599	241,668	3,919.21	1.54
Seabrook .....	417	d 8,244	600	496,868	534,057	11,942.51	2.08
South Hampton ..	70	.....	650	202,615	249,859	3,134.71	1.20
Stratham .....	140	.....	.....	379,225	497,261	11,667.28	2.29
Windham .....	130	.....	6,500	716,342	814,332	16,546.64	2.00
Totals .....	14,246	\$123,250	\$1,530,933	\$37,464,616	\$47,172,339	\$979,359.00	\$2.01



TABLE 13—Continued.  
STRAFFORD COUNTY.

Towns.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Barrington .....	200	\$22,075	\$110.37	..	.....	.....	22	\$2,275	\$103.41	342	\$23,600	\$69.00
Dover .....	474	93,450	197.15	2	\$300	\$150.00	6	1,425	237.50	956	72,670	76.01
Durham .....	180	25,785	143.25	..	.....	.....	8	1,180	147.50	373	26,515	71.09
Farmington .....	263	29,900	113.68	4	325	81.25	36	3,925	109.02	443	29,440	66.45
Lee .....	183	21,470	117.32	..	.....	.....	14	1,650	117.85	354	26,705	75.43
Madbury .....	99	11,115	112.27	..	.....	.....	30	2,265	75.50	195	11,920	61.13
Middleton .....	63	6,365	101.03	..	.....	.....	12	1,340	111.66	90	5,195	57.72
Milton .....	219	30,530	139.40	1	50	50.00	20	3,085	154.75	248	16,990	68.50
New Durham .....	99	12,655	127.82	2	200	100.00	4	500	125.00	155	11,400	73.54
Rochester .....	580	69,010	118.98	1	50	50.00	41	6,150	150.00	875	59,085	67.52
Rollinsford .....	129	14,400	109.30	4	270	67.50	...	.....	.....	351	24,720	70.42
Somersworth .....	207	32,425	156.64	..	.....	.....	56	6,385	114.01	228	17,265	75.72
Strafford .....	239	25,535	108.19	..	.....	.....	56	6,385	114.01	482	31,380	65.10
Totals .....	2,932	\$394,415	\$134.52	14	\$1,195	\$85.35	249	\$30,180	\$121.20	5,092	\$356,865	\$70.08

TABLE 13—Continued.  
STRAFFORD COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	No.	Val.	No.
Barrington .....	96	\$5,375	\$56.05	76	\$1,085	\$14.28	...	...	...	...	\$1,672	33	33	\$9,900	33
Dover .....	73	6,180	84.65	69	700	10.14	67	\$2,100	\$31.34	2,194	3,139	340	340	212,515	340
Durham .....	65	3,360	51.69	113	1,220	10.80	9	495	55.00	1,745	2,216	98	98	28,525	98
Farmington ...	76	6,805	89.53	32	320	10.00	6	155	25.83	1,127	1,127	162	162	42,150	162
Lee .....	64	3,890	60.78	115	1,350	11.73	...	...	...	750	750	27	27	5,525	27
Madbury .....	51	2,100	41.17	34	238	7.00	1	20	20.00	1,535	1,535	22	22	6,125	22
Middleton .....	36	2,355	65.41	8	64	8.00	4	140	35.00	55	32	3	3	400	3
Milton .....	44	3,340	75.90	19	154	8.10	2	90	45.00	1,135	1,138	82	82	28,450	82
New Durham ..	67	3,090	46.11	5	50	10.00	11	275	25.00	1,425	1,425	21	21	6,850	21
Rochester .....	127	7,595	59.80	93	961	10.33	20	565	28.25	2,575	2,575	...	...	177,475	...
Rollinsford ..	7	600	85.85	1	10	10.00	10	140	14.00	70	70	31	31	12,000	31
Somersworth ..	3	200	66.66	...	...	...	21	530	25.23	148	148	271	271	75,025	271
Strafford .....	162	8,845	54.59	47	573	12.19	2	35	17.50	550	550	39	39	9,500	39
Totals .....	871	\$53,735	\$61.69	612	\$6,725	\$10.98	153	\$4,545	\$29.70	13,309	\$16,377	1,139	1,139	\$614,440	1,139

TABLE 13—Continued.  
STRAFFORD COUNTY.

TOWNS.	<sup>a</sup> Portable mills. <sup>b</sup> Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Barrington .....	<sup>a</sup> \$3,840	\$50,114	.....	\$1,500	\$5,047	\$598	\$8,250
Dover .....	<sup>b</sup> 600	7,330	\$21,261	95,065	26,828	98,346	2,734,983
Durham .....	<sup>a-b</sup> 2,300	21,100	49,400	11,659	2,200	4,827	5,800
Farmington .....	.....	9,400	.....	20,075	36,850	27,539	*161,550
Lee .....	<sup>a</sup> 875	57,239	.....	450	3,670	4,794	3,550
Madbury .....	<sup>a</sup> 2,100	13,020	.....	4,962	2,150	3,934	.....
Middleton .....	<sup>a</sup> 1,100	8,110	.....	.....	2,315	.....	.....
Milton .....	<sup>a-b</sup> 7,600	79,950	.....	400	.....	22,968	283,458
New Durham .....	.....	.....	1,000	.....	2,300	100	27,690
Rochester .....	<sup>a</sup> 3,150	22,450	4,350	10,475	23,150	57,718	1,054,898
Rollinsford .....	.....	8,200	32,340	39,638	1,300	56,032	393,760
Somersworth .....	.....	300	78,485	102,900	.....	29,667	775,174
Strafford .....	<sup>a</sup> 3,975	3,975	300	.....	9,455	.....	21,000
Totals .....	\$25,540	\$281,188	\$187,136	\$287,124	\$115,266	\$306,523	\$5,470,113

\*Includes \$65,500 taxed for state and county taxes only.

TABLE 13—Continued.  
STRAFFORD COUNTY.

Towns.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll tax.	Property rate per cent.
Barrington .....	247	\$2,000	.....	\$499,251	\$631,535	\$8,273.00	\$1.23
Dover .....	3,271	.....	\$1,090,109	8,007,472	12,447,645	230,764.60	1.80
Durham .....	235	.....	.....	672,525	856,907	16,752.94	1.90
Farmington .....	816	.....	37,650	1,249,065	1,619,426	41,673.08	2.47
Lee .....	143	.....	11,300	326,340	465,888	7,274.32	1.50
Madbury .....	100	.....	.....	212,395	271,729	2,917.29	1.00
Middleton .....	81	.....	.....	106,120	193,221	3,625.75	2.60
Milton .....	445	.....	415,210	1,124,985	2,018,398	24,700.70	1.17
New Durham .....	161	.....	3,600	306,255	375,090	8,390.18	2.15
Rochester .....	2,523	.....	878,750	4,815,863	7,171,120	152,064.24	2.05
Rollinsford .....	408	.....	349,200	590,435	1,521,515	23,985.65	1.52
Somersworth .....	1,630	.....	1,813,800	2,504,131	5,430,050	110,774.99	1.98
Strafford .....	235	a 800	800	524,540	698,193	12,125.66	1.82
Totals .....	10,295	\$2,800	\$4,600,419	\$20,941,377	\$33,580,717	\$643,282.40	\$1.85

TABLE 13—Continued.  
BELKNAP COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Alton .....	313	\$41,130	\$131.40	5	\$375	\$115.00	17	\$1,975	\$116.17	476	\$29,778	\$62.69
Barnstead .....	266	24,825	93.32	4	325	81.25	29	2,450	87.50	476	32,680	68.65
Belmont .....	263	29,072	110.54	2	100	50.00	16	1,520	95.00	438	26,292	60.02
Center Harbor .....	136	16,415	120.69	..	.....	.....	8	900	112.50	196	13,820	70.51
Gilford .....	233	33,540	143.94	1	50	50.00	26	3,756	144.46	432	31,738	73.46
Gilmanton .....	303	32,437	107.05	4	400	100.00	82	8,930	108.90	600	36,940	61.56
Laconia .....	545	79,562	145.98	..	.....	.....	15	2,650	176.66	479	42,105	87.90
Meredith .....	271	35,233	130.01	2	150	75.00	38	5,242	137.94	549	31,670	57.68
New Hampton .....	231	27,345	118.37	..	.....	.....	22	2,740	124.54	357	21,485	60.18
Sanbornton .....	264	30,530	115.64	1	150	150.00	63	7,780	123.49	558	40,810	71.16
Tilton .....	220	24,265	110.29	..	.....	.....	16	2,035	127.18	367	26,310	71.68
Totals .....	3,046	\$374,354	\$122.94	19	\$1,750	\$92.10	331	\$39,978	\$120.77	4,927	\$383,628	\$67.71

TABLE 13—Continued.  
BELKNAP COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.		CARRIAGES AND AUTOMOBILES.	
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.
Alton .....	102	\$5,565	\$54.55	67	\$725	\$10.82	19	\$359	\$18.89	978	\$978	...	\$30,525
Barnstead .....	161	8,665	53.75	130	1,060	8.15	11	265	24.09	285	285	62	19,325
Belmont .....	114	5,732	50.28	89	712	8.00	10	250	25.00	399	375	77	21,600
Center Harbor .....	29	2,555	88.10	55	465	8.45	13	400	30.76	...	1,845	...	21,960
Gilford .....	214	10,474	48.94	304	3,040	10.00	7	210	30.00	370	390	36	12,550
Gilmanston .....	215	10,498	48.82	443	3,532	7.97	11	274	24.90	920	600	42	11,405
Laconia .....	68	4,320	63.52	34	259	7.61	34	1,315	38.67	763	899	289	234,362
Meredith .....	121	8,372	69.19	129	1,042	8.07	9	150	16.66	890	600	109	30,876
New Hampton .....	71	5,000	70.42	141	1,194	8.46	10	235	23.50	805	573	...	10,890
Sanbornton .....	173	9,060	52.38	376	3,570	9.49	11	380	34.50	220	240	37	9,290
Tilton .....	84	7,550	89.88	100	1,001	10.01	12	172	14.33	...	220	...	53,870
Totals ....	1,352	\$77,781	\$57.53	1,868	\$16,600	\$8.88	147	\$4,010	\$27.27	5,630	\$7,005	652	\$456,653

TABLE 13—Continued.

## BELKNAP COUNTY.

TOWNS.	a Portable mills. b Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alton .....	a-b \$30,975	\$17,775	\$16,300	\$1,250	\$16,030	\$1,732	\$65,042
Barnstead .....	a 800	14,680	.....	4,000	5,270	4,680	16,180
Belmont .....	a-b 700	7,600	.....	900	10,950	2,304	52,253
Center Harbor .....	a-b 10,525	2,940	15,000	600	1,000	70,451	17,800
Gilford .....	a-b 12,950	5,410	12,000	.....	7,300	6,268	18,000
Gilmanton .....	a 3,700	70,425	.....	1,100	8,124	2,560	5,600
Laconia .....	a-b 92,140	53,425	19,566	84,879	41,263	204,265	1,628,712
Meredith .....	a-b 20,794	44,200	.....	3,500	7,000	20,611	103,312
New Hampton .....	a 6,325	44,820	500	600	6,360	9,337	20,303
Sanbornston .....	a-b 3,470	54,130	41,440	5,370	6,380	8,310	850
Tilton .....	a-b 575	.....	.....	22,500	5,150	43,676	218,127
Totals .....	\$182,954	\$315,405	\$104,806	\$124,699	\$114,827	\$374,194	\$2,146,179

TABLE 13—Continued.  
BELKNAP COUNTY.

Towns.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll tax.	Property rate per cent.
Alton .....	6,380	a \$20,000	\$11,350	\$1,156,067	\$1,432,101	\$32,093.38	\$2.18
Barnstead .....	283	.....	43,700	544,890	716,800	14,942.00	2.00
Belmont .....	336	.....	53,850	732,411	935,671	20,321.09	2.10
Center Harbor ..	142	.....	.....	626,176	801,852	10,547.00	1.28
Gilford .....	234	a 200	.....	834,085	984,661	16,813.37	1.66
Gilmanton .....	270	.....	.....	564,544	752,945	18,008.33	2.32
Laconia .....	3,239	.....	1,429,464	7,441,189	11,319,112	215,881.57	1.85
Meredith .....	497	.....	39,450	1,387,786	1,732,988	33,690.61	1.94
New Hampton....	217	a 3,000	600	486,820	641,767	13,519.68	2.04
Sanbornton .....	233	e 400	400	644,230	860,010	14,226.16	1.60
Tilton .....	535	a 20,000	241,650	1,439,600	2,101,551	37,600.90	1.73
Totals .....	6,380	\$43,200	\$1,820,464	\$15,857,799	\$22,281,458	\$427,650.09	\$1.86



TABLE 13—Continued.  
CARROLL COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Albany .....	77	\$10,456	\$135.79	..	.....	.....	6	\$676	\$112.66	41	\$1,974	\$48.18
Bartlett .....	281	38,320	136.37	..	.....	.....	..	.....	.....	219	13,779	62.91
Brookfield .....	91	11,360	124.83	..	.....	.....	20	2,120	106.00	154	7,902	51.31
Chatham .....	90	10,565	117.38	..	.....	.....	20	2,275	113.75	159	9,040	56.85
Conway .....	399	55,620	139.39	..	.....	.....	22	2,512	114.18	595	37,290	62.67
Eaton .....	64	8,380	130.93	..	.....	.....	38	4,730	124.47	152	9,770	64.27
Effingham .....	159	16,725	105.18	..	.....	.....	9	1,225	136.11	167	10,555	63.20
Freedom .....	163	19,590	120.18	..	.....	.....	36	4,790	133.05	291	20,405	70.11
Hart's Location ..	8	1,400	175.00	..	.....	.....	..	.....	.....	1	125	125.00
Jackson .....	250	38,386	153.54	..	.....	.....	10	1,190	119.00	268	15,012	56.01
Madison .....	146	20,005	137.02	2	\$500	\$250.00	20	2,975	148.75	116	8,345	71.93
Moultonborough ..	214	27,970	130.70	2	300	150.00	50	7,100	142.00	294	18,675	63.52
Ossipee .....	303	36,761	121.32	..	.....	.....	10	1,100	110.00	317	17,795	56.13
Sandwich .....	373	53,480	143.37	..	.....	.....	81	10,656	131.55	400	25,434	63.58
Tamworth .....	243	28,005	115.24	..	.....	.....	43	5,470	127.20	336	22,500	66.96
Tuftonborough ..	151	21,380	141.58	..	.....	.....	82	10,265	125.18	325	21,185	65.18
Wakefield .....	190	25,205	132.65	..	.....	.....	68	8,365	123.01	359	22,425	62.46
Wolfeboro .....	296	39,685	134.07	..	.....	.....	43	5,580	129.76	499	40,930	82.02
Totals .....	3,498	\$463,293	\$132.44	4	800	\$200.00	558	\$71,029	\$127.29	4,693	\$303,141	\$64.59

## CARROLL COUNTY.

TABLE 13—Continued.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Albany .....	5	\$215	\$43.00	....	....	....	15	\$4.00	\$26.66	50	\$100	....	9	\$3,300	....
Bartlett .....	39	2,136	54.76	37	\$264	\$7.13	38	1,256	33.05	....	400	....	....	23,390	....
Brookfield .....	34	1,548	45.52	53	430	8.11	....	....	....	....	430	....	17	4,800	....
Chatham .....	51	3,710	72.74	7	47	6.71	5	75	15.00	221	200	....	17	5,650	....
Conway .....	84	4,328	51.52	60	680	11.33	63	1,280	20.31	871	871	....	220	61,075	....
Eaton .....	25	1,765	70.60	23	230	10.00	5	140	28.00	446	148	....	24	8,625	....
Effingham .....	31	1,810	58.38	....	....	....	8	165	20.62	....	....	....	25	8,975	....
Freedom .....	87	7,430	85.40	24	209	8.70	24	390	16.25	96	96	....	25	9,575	....
Hart's Location.	1	100	100.00	2	10	5.00	....	....	....	....	....	....	1	900	....
Jackson .....	42	2,584	61.52	61	692	11.34	47	1,268	26.97	165	160	....	45	17,080	....
Madison .....	14	1,000	71.42	21	210	10.00	1	75	75.00	....	400	....	31	14,550	....
Moultonborough.	61	3,620	59.34	572	4,610	8.05	....	....	....	....	....	....	47	13,300	....
Ossipee .....	104	7,405	71.20	5	120	24.00	39	1,580	40.51	980	1,582	....	90	30,640	....
Sandwich .....	101	8,148	80.67	48	394	8.20	40	970	24.25	....	....	....	66	22,130	....
Tamworth .....	43	3,245	75.46	63	470	7.46	19	461	24.26	200	200	....	118	28,640	....
Tuftonborough ..	85	6,285	73.94	8	64	8.00	6	60	10.00	330	330	....	31	8,800	....
Wakefield .....	64	4,180	65.31	38	266	6.97	7	200	28.57	900	900	....	94	31,475	....
Wolfeboro .....	135	8,775	65.00	23	196	8.51	14	357	25.50	1,506	2,154	....	217	70,500	....
Totals .....	906	\$68,284	\$75.36	1,045	\$8,891	\$8.50	331	\$8,677	\$26.21	5,765	\$7,971	....	1,077	\$363,415	....

TABLE 13—Continued.

## CARROLL COUNTY.

TOWNS.	<sup>a</sup> Portable mills. <sup>b</sup> Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Albany .....	.....	\$12,172	.....	.....	\$650	.....	\$7,500
Bartlett .....	<sup>a</sup> \$484	3,100	.....	.....	1,500	\$19,863	36,000
Brookfield .....	<sup>a-b</sup> 2,400	29,660	\$2,000	.....	1,070	875	.....
Chatham .....	<sup>a</sup> 2,350	7,500	.....	.....	3,400	350	.....
Conway .....	<sup>a-b</sup> 4,726	136,266	14,950	\$24,200	16,400	255,501	234,476
Eaton .....	<sup>a</sup> 525	650	.....	.....	3,000	810	350
Effingham .....	<sup>a-b</sup> 4,400	30,518	27,168	3,173	4,340	7,117	39,404
Freedom .....	<sup>a-b</sup> 1,569	21,215	.....	3,000	2,600	6,709	5,600
Hart's Location .....	.....	.....	.....	.....	.....	400	.....
Jackson .....	<sup>a</sup> 250	33,800	.....	.....	1,000	50,832	5,380
Madison .....	<sup>a</sup> 2,000	45,800	.....	3,600	2,000	310	51,058
Moultonborough .....	<sup>b</sup> 7,250	12,500	.....	500	2,650	191,900	20,950
Ossipee .....	<sup>a-b</sup> 8,100	7,500	.....	1,325	12,200	1,725	77,572
Sandwich .....	<sup>a-b</sup> 5,550	66,686	5,972	.....	8,430	39,026	79,010
Temworth .....	<sup>a-b</sup> 2,225	4,560	5,000	.....	5,000	20,042	56,001
Tuftonborough .....	<sup>a-b</sup> 15,850	13,200	.....	.....	5,000	81,755	4,500
Wakefield .....	<sup>a-b</sup> 2,600	70,965	6,075	1,900	10,250	18,980	115,405
Wolfeborough .....	<sup>a-b</sup> 46,365	10,175	72,000	15,000	13,500	36,361	139,336
Totals .....	\$106,640	\$496,267	\$133,165	\$52,696	\$94,990	\$732,556	\$871,542

TABLE 13—Continued.

## CARROLL COUNTY.

TOWNS.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll tax.	Property rate per cent.
Albany .....	87	.....	\$10,000	\$210,081	\$256,874	\$4,306.50	\$1.61
Bartlett .....	254	a \$3,500	7,700	580,330	729,522	12,289.26	1.61
Brookfield .....	82	.....	.....	194,550	206,075	5,067.43	1.90
Chatham .....	82	.....	.....	176,569	218,327	3,438.90	1.50
Conway .....	972	.....	89,924	2,065,150	3,006,849	51,810.65	1.65
Eaton .....	91	.....	1,000	202,571	239,694	5,407.25	2.18
Effingham .....	155	.....	10,800	326,205	488,240	9,586.58	1.90
Freedom .....	158	.....	1,000	323,468	425,042	9,051.76	2.05
Hart's Location ..	10	.....	.....	118,035	120,970	620.00	.49
Jackson .....	273	a 1,500	500	550,774	719,418	8,100.22	1.05
Madison .....	179	a 500	8,500	459,926	619,754	8,726.63	1.35
Moultonborough ..	225	.....	.....	1,025,130	1,333,805	13,788.05	1.00
Ossipee .....	364	a 8,300	.....	783,178	984,683	23,868.05	2.35
Sandwich .....	322	.....	27,930	1,107,106	1,442,492	17,952.70	1.20
Tamworth .....	241	a 500	7,400	1,032,162	1,216,881	21,168.97	1.70
Tuftonborough ..	179	.....	1,000	632,123	816,797	10,976.36	1.30
Wakefield .....	369	.....	18,800	865,435	1,193,175	21,276.31	1.72
Wolfeborough ..	716	.....	16,900	2,018,365	2,522,579	49,380.01	1.90
Hale's Location ..	.....	.....	.....	10,000	10,000	36.01	.36
Totals .....	4,779	\$14,300	\$201,354	\$12,701,154	\$16,605,177	\$276,854.64	\$1.61

TABLE 13—Continued.  
MERRIMACK COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Allentown .....	62	\$7,800	\$125.80	..	.....	.....	...	.....	.....	95	\$6,160	\$64.84
Andover .....	229	29,650	129.47	3	\$375	\$125.00	38	\$5,030	\$142.34	459	26,314	57.54
Boscawen .....	173	20,349	117.62	1	50	50.00	16	2,200	137.50	262	17,520	66.87
Bow .....	148	19,440	131.35	..	.....	.....	6	775	129.16	323	23,200	71.82
Bradford .....	165	22,565	136.87	..	.....	.....	21	2,745	130.71	372	24,920	67.35
Canterbury .....	165	22,675	137.42	3	325	108.33	40	5,125	128.12	483	28,870	66.82
Chichester .....	181	17,350	95.85	..	.....	.....	27	2,865	106.11	384	24,440	63.70
Concord .....	1,068	123,140	115.29	..	.....	.....	14	2,100	150.00	1,200	91,890	76.57
Danbury .....	171	17,656	103.25	..	.....	.....	56	7,806	139.39	359	21,588	60.13
Dunbarton .....	145	16,655	114.86	2	100	50.00	8	1,075	134.37	338	22,515	66.61
Epsom .....	225	28,865	128.28	..	.....	.....	34	4,825	141.91	500	34,040	68.08
Franklin .....	387	47,420	122.53	10	1,325	132.50	8	700	87.50	434	28,395	65.42
Henniker .....	302	34,445	114.05	..	.....	.....	26	3,395	130.57	844	60,321	71.47
Hill .....	106	12,590	118.77	4	500	125.00	10	1,075	107.50	130	7,420	57.07
Hooksett .....	193	19,975	103.49	..	.....	.....	2	250	125.00	413	28,530	69.07
Hopkinton .....	321	37,000	115.26	6	620	103.33	52	5,850	112.50	729	47,601	65.29

London .....	290	32,110	110.72	3	375	125.00	39	3,785	97.05	553	31,055	56.88
Newbury .....	124	16,050	129.43	1	175	175.00	30	3,760	125.33	219	16,105	73.55
New London .....	225	22,825	101.44	5	400	80.00	64	7,465	116.64	423	31,115	73.55
Northfield .....	206	23,475	113.95	..	.....	.....	17	2,350	138.23	297	20,865	70.25
Pembroke .....	187	24,840	132.83	1	200	200.00	6	450	75.00	436	29,360	67.33
Pittsfield .....	286	32,825	114.77	1	75	75.00	2	250	125.00	403	29,440	73.05
Salisbury .....	169	16,925	100.14	4	350	87.50	24	2,905	116.87	281	15,601	55.51
Sutton .....	178	19,585	110.02	..	.....	.....	55	7,100	129.09	308	20,705	67.22
Warner .....	219	24,185	110.43	..	.....	.....	36	4,760	132.22	562	33,160	59.00
Webster .....	146	16,020	109.72	4	450	112.50	21	2,610	124.28	283	15,485	54.71
Willmot .....	163	20,146	123.59	..	.....	.....	40	5,482	137.05	283	19,214	67.89
Totals .....	6,234	\$726,581	\$116.55	48	\$5,320	\$110.83	692	\$86,683	\$125.19	11,323	\$755,829	\$66.75

TABLE 13—Continued.  
MERRIMACK COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Allenstown ....	11	\$385	\$35.00	....	....	....	10	\$220	\$22.00	1,050	\$1,050	37	37	\$19,975	
Andover .....	110	6,494	59.04	444	\$4,360	\$9.82	36	905	25.14	2,164	1,625	64	64	17,671	
Boscawen .....	53	2,295	43.11	197	2,006	10.18	27	1,225	45.37	....	....	....	....	17,700	
Bow .....	65	3,360	51.69	40	288	7.20	9	180	20.00	....	....	....	....	8,125	
Bradford .....	134	7,345	54.81	170	1,336	7.85	5	190	38.00	769	920	38	38	10,890	
Canterbury ...	103	5,980	58.05	167	1,886	11.29	2	70	35.00	205	205	31	31	14,950	
Chichester ....	106	5,765	54.39	38	210	5.52	....	....	....	877	673	42	42	12,775	
Concord .....	207	11,910	57.53	84	1,045	12.44	131	3,895	29.73	1,275	1,140	....	....	482,840	
Danbury .....	200	13,446	67.23	235	2,194	9.33	16	384	24.00	795	630	23	23	6,310	
Dunbarton ....	67	3,665	54.70	219	1,076	4.91	4	200	50.00	40	40	19	19	3,625	
Epsom .....	122	7,835	64.22	62	560	9.03	25	625	25.00	7,078	6,435	59	59	13,850	
Franklin .....	61	2,125	34.83	48	396	8.25	20	515	25.75	620	620	442	442	136,075	
Henniker .....	151	7,735	51.22	51	630	12.35	9	235	26.11	490	405	66	66	23,425	
Hill .....	37	2,245	60.67	229	2,413	10.54	5	90	18.00	1,015	1,428	33	33	10,125	
Hooksett .....	45	2,155	47.88	69	690	10.00	46	1,555	33.80	582	582	43	43	11,075	
Hookinton .....	201	9,405	46.79	389	3,191	8.20	59	1,360	23.44	382	345	95	95	34,340	
London .....	270	11,885	44.02	201	1,923	9.57	20	347	17.35	830	415	44	44	14,750	

Newbury .....	73	4,190	57.39	49	517	10.55	53	1,270	23.96	324	330	36	8,460
New London ..	136	9,531	70.08	110	1,045	9.41	14	295	14.64	755	915	107	21,495
Northfield .....	47	2,365	50.31	15	225	15.00	16	277	17.31	218	525	53	21,300
Pembroke .....	76	4,440	58.42	...	...	...	15	370	24.66	1,100	1,100	106	46,150
Pittsfield .....	129	6,415	49.72	90	690	7.66	27	640	23.70	4,440	4,440	137	42,455
Salisbury .....	114	5,173	45.37	349	2,562	7.34	...	...	...	1,216	860	19	5,670
Sutton .....	131	8,325	63.54	106	895	8.44	10	250	25.00	230	210	29	6,575
Warner .....	76	3,955	52.03	169	1,676	9.91	8	345	43.12	700	700	76	18,625
Webster .....	72	3,445	47.84	270	2,947	10.97	...	...	...	...	85	14	4,355
Wilmot .....	116	8,145	70.21	94	696	7.40	7	216	30.85	310	310	25	5,600
Totals ....	2,913	\$160,004	\$54.92	3,895	\$35,457	\$9.10	573	\$15,569	\$27.17	28,087	\$26,486	1,663	\$1,019,186



TABLE 13—Continued.  
MERRIMACK COUNTY.

TOWNS.	<sup>a</sup> Portable mills. <sup>b</sup> Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Allenstown .....	.....	\$10,775	.....	\$200	\$4,900	\$1,160	\$179,900
Andover .....	<sup>a</sup> \$1,900	22,475	.....	4,100	4,560	22,197	115,810
Boscawen .....	<sup>a</sup> 2,250	39,200	.....	.....	7,400	1,181	137,500
Bow .....	<sup>a</sup> 1,425	20,485	.....	2,690	1,565	4,822	400
Bradford .....	<sup>a</sup> 2,965	33,825	\$1,400	.....	3,360	9,820	30,065
Canterbury .....	<sup>a</sup> 2,800	31,436	.....	.....	3,840	4,862	2,500
Chichester .....	<sup>a</sup> 4,150	123,855	.....	.....	8,900	3,675	5,300
Concord .....	<sup>a-b</sup> 3,625	61,350	458,940	8,700	59,250	470,460	1,900,550
Danbury .....	<sup>a</sup> 700	6,156	.....	183,425	4,086	1,028	12,600
Dunbarton .....	<sup>a</sup> 4,450	36,135	.....	2,197	1,900	2,075	4,000
Epsom .....	<sup>a</sup> 1,000	82,097	2,121	.....	3,985	8,016	14,402
Franklin .....	<sup>a-b</sup> 1,225	3,350	5,850	60,163	13,020	131,715	930,943
Henniker .....	<sup>a</sup> 4,155	36,775	4,300	4,300	6,480	22,114	47,510
Hill .....	<sup>a</sup> 1,600	2,450	.....	.....	4,550	3,222	14,194
Hooksett .....	<sup>a</sup> 450	1,700	.....	1,800	10,600	6,657	49,175
Hopkinton .....	<sup>a</sup> 2,535	77,077	.....	6,285	8,125	28,412	44,400
London .....	<sup>a</sup> 6,075	29,107	.....	1,200	2,675	2,668	4,200

Newbury .....	a-b	30,285	13,850	68,710	3,207	2,670	12,753	5,550
New London .....	b	6,250	7,775	.....	800	4,375	18,299	13,475
Northfield .....	a	2,300	32,300	1,800	2,700	6,250	11,848	185,100
Pembroke .....	a	1,790	7,000	6,500	3,000	8,250	13,260	193,150
Pittsfield .....	a	2,000	42,620	.....	13,000	20,500	13,895	134,235
Salisbury .....	a	3,300	40,600	400	130	2,900	1,300	3,150
Sutton .....	a-b	2,550	17,020	.....	700	13,230	2,550	11,050
Warner .....	a	75	300	1,000	2,100	-13,425	20,191	41,875
Webster .....	a	1,000	2,500	500	.....	2,800	2,600	6,300
Wilmot .....	a	1,150	5,110	3,175	18,000	10,000	2,626	14,500
Totals .....		\$92,005	\$787,323	\$554,996	\$318,697	\$233,596	\$823,406	\$4,101,834

TABLE 13—Continued.  
MERRIMACK COUNTY.

TOWNS.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll taxes.	Property rate per cent.
Allenstown .....	328	.....	\$484,700	\$411,386	\$1,123,711	\$18,630.00	\$1.60
Andover .....	344	.....	2,200	632,370	893,376	19,057.56	2.05
Boscawen .....	217	.....	74,400	575,665	893,531	22,297.98	2.44
Bow .....	188	.....	.....	1,080,765	1,166,458	14,954.75	1.25
Bradford .....	210	.....	1,300	500,062	650,368	15,118.31	2.26
Canterbury .....	174	.....	.....	579,320	701,054	11,548.82	1.60
Chichester .....	162	.....	.....	304,583	514,341	9,068.19	1.70
Concord .....	5,482	.....	134,770	16,501,735	20,440,315	447,484.47	2.13
Danbury .....	174	.....	5,050	262,774	359,322	7,173.58	1.90
Dunbarton .....	133	.....	.....	359,160	456,968	7,577.48	1.60
Epsom .....	193	.....	3,599	433,978	641,948	10,657.17	1.60
Franklin .....	1,676	.....	1,267,300	3,022,685	5,640,802	116,168.04	2.00
Henniker .....	387	.....	84,700	873,295	1,207,740	23,600.28	1.89
Hill .....	163	.....	27,350	381,860	474,562	9,627.42	1.96
Hooksett .....	471	a .. 6,000	354,850	879,040	1,358,484	26,753.20	1.90
Hopkinton .....	468	.....	83,950	966,090	1,348,461	28,699.49	2.05
London .....	232	.....	2,175	520,606	662,676	11,398.74	1.65

Newbury .....	157	0	2,500	.....	1,037,100	1,224,812	17,398.21	1.49
New London .....	227		.....	475	1,124,066	1,266,136	25,670.68	2.00
Northfield .....	393		.....	324,910	971,830	1,604,170	30,347.56	1.84
Pembroke .....	567		.....	505,600	1,020,980	1,858,190	30,865.04	1.60
Pittsfield .....	550	a	69,000	92,635	1,074,905	1,558,520	36,946.46	2.30
Salisbury .....	140		.....	2,300	311,145	412,271	6,299.17	1.46
Sutton .....	199		.....	1,650	502,165	601,330	9,718.62	1.55
Warner .....	338		.....	5,725	773,740	932,412	28,248.95	2.95
Webster .....	100		.....	.....	447,465	505,762	7,280.67	1.40
Winnet .....	145		.....	10,900	239,830	356,000	8,313.00	2.26
Totals .....	13,818		\$85,055	\$3,470,439	\$35,788,200	\$48,852,720	\$1,000,903.84	\$1.99

\*Fur-bearing animals.

TABLE 13—Continued.  
HILLSBOROUGH COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Amherst .....	235	\$30,310	\$124.71	2	\$210	\$105.00	4	\$596	\$149.00	522	\$38,075	\$72.94
Antrim .....	274	32,755	119.54	1	10	10.00	7	810	115.71	348	24,265	69.72
Bedford .....	373	42,960	115.17	..	..	..	2	225	112.50	845	60,295	71.31
Bennington .....	64	8,435	131.79	2	250	125.00	6	750	125.00	149	12,570	84.36
Brookline .....	101	9,858	97.60	..	..	..	..	..	..	89	5,695	63.99
Deering .....	110	11,950	108.63	..	..	..	12	1,750	145.83	280	14,691	52.46
Francesstown .....	165	22,678	137.44	1	175	175.00	..	..	..	378	29,005	76.73
Goffstown .....	282	35,046	124.27	1	150	150.00	20	2,450	122.50	625	51,476	82.36
Greenfield .....	95	13,075	137.63	..	..	..	8	900	112.50	256	16,025	62.59
Greenville .....	104	15,278	146.90	..	..	..	..	..	..	111	10,465	94.28
Hancock .....	196	22,025	112.35	2	100	50.00	10	1,000	100.00	336	19,415	57.78
Hillsborough .....	291	32,905	113.07	3	250	83.33	28	3,270	116.71	421	25,620	60.85
Hollis .....	311	33,330	107.17	1	175	175.00	2	150	75.00	611	42,520	69.59
Hudson .....	263	31,060	121.90	..	..	..	2	250	125.00	592	36,605	61.83
Litchfield .....	75	11,100	148.00	1	70	70.00	..	..	..	225	17,590	78.18
Lyndeborough .....	153	17,766	116.11	..	..	..	6	730	121.66	387	25,368	65.55
Manchester .....	1,695	254,490	150.14	..	..	..	..	..	..	744	62,744	84.33

Mason .....	75	8,660	115.46	1	75	75.00	..	.....	.....	143	10,195	71.29
Merrimack .....	186	21,215	114.05	..	.....	.....	5	490	98.00	360	22,250	61.80
Milford .....	370	45,140	122.00	2	300	150.00	..	.....	.....	515	36,585	76.86
Mont Vernon .....	87	13,529	155.50	..	.....	.....	6	925	154.16	198	14,940	75.45
Nashua .....	715	83,835	117.25	4	400	100.00	..	.....	.....	436	27,945	64.09
New Boston .....	275	33,705	122.56	1	50	50.00	10	1,470	147.00	828	62,555	75.54
New Ipswich .....	184	26,590	144.51	2	100	50.00	..	.....	.....	299	28,535	95.42
Pelham .....	191	21,595	113.06	..	.....	.....	..	.....	.....	608	38,288	62.97
Peterborough .....	384	48,385	126.00	3	675	225.00	..	.....	.....	413	36,750	88.98
Sharon .....	33	3,675	111.36	..	.....	.....	..	.....	.....	10	655	65.50
Temple .....	110	12,350	112.27	..	.....	.....	4	550	137.50	173	10,515	60.78
Weare .....	304	34,782	114.41	4	392	98.00	48	5,810	121.04	568	41,858	69.99
Wilton .....	256	28,460	111.17	1	25	25.00	8	975	121.87	428	30,510	71.28
Windsor .....	12	1,750	145.83	..	.....	.....	2	235	117.50	8	486	60.75
Totals .....	7,969	\$1,008,692	\$126.57	32	\$3,407	\$106.46	190	\$23,336	\$122.82	11,936	\$857,461	\$71.83

TABLE 13—Continued.

## HILLSBOROUGH COUNTY.

TOWNS.	OTHER NEAT STOCK.				SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.	No.	Val.	
Amherst .....	104	\$6,609	\$63.54	62	\$650	\$10.48	29	\$800	\$27.58	1,715	\$1,715	...	\$1,715	...	\$18,990	
Antrim .....	73	3,560	48.76	91	1,098	11.07	15	405	27.00	2,349	2,034	107	2,034	107	26,450	
Bedford .....	95	4,880	51.36	23	188	8.17	31	635	20.48	2,642	2,632	239	2,632	239	31,250	
Bennington ...	18	1,325	73.61	29	209	7.20	10	305	30.50	75	75	27	75	27	14,575	
Brookline .....	...	...	...	...	...	...	...	...	...	1,230	1,280	29	1,280	29	8,900	
Deering .....	169	7,850	46.44	42	575	13.69	9	220	24.44	...	...	12	...	12	3,075	
Francetown ...	55	3,380	61.45	105	1,115	10.61	...	...	...	722	722	58	722	58	9,810	
Goffstown .....	91	5,676	62.37	66	660	10.00	176	5,184	29.45	4,878	4,878	116	4,878	116	45,520	
Greenfield .....	118	4,975	42.16	99	990	10.00	9	170	18.88	1,631	1,292	31	1,292	31	9,750	
Greenville .....	10	750	75.00	...	...	...	17	684	40.23	197	257	127	257	127	29,350	
Hancock .....	129	6,410	49.69	81	623	7.69	28	850	30.35	3,874	3,288	39	3,288	39	13,865	
Hillsborough ..	247	10,650	43.11	46	280	6.08	8	160	20.00	...	75	...	75	...	43,625	
Hollis .....	106	5,395	50.89	16	116	7.25	67	1,045	15.59	4,732	4,732	54	4,732	54	22,200	
Hudson .....	58	2,435	41.99	12	75	6.25	23	560	24.35	1,545	1,345	71	1,345	71	26,200	
Litchfield .....	40	2,240	56.00	8	80	10.00	17	515	30.29	...	...	11	...	11	4,970	
Lyndeborough ..	94	4,961	52.77	63	694	11.01	14	450	32.14	3,899	...	...	...	...	14,430	
Manchester .....	30	1,825	60.83	13	76	5.84	234	7,344	31.38	...	4,962	...	4,962	...	1,141,305	
Mason .....	17	750	44.11	...	...	...	...	...	...	305	305	15	305	15	3,875	

Merrimack	49	2,855	58.26	2	10	5.00	25	545	21.80	3,125	3,125	57	23,100
Milford	68	3,120	45.88	14	144	10.38	77	2,795	36.29	8,390	8,390	...	90,145
Mont Vernon	61	2,842	46.62	20	200	10.00	...	...	...	1,210	1,210	...	14,250
Nashua	26	1,505	57.88	10	70	7.00	53	1,395	26.32	...	...	...	476,080
New Boston	135	7,595	56.25	148	1,329	8.97	311	6,370	20.48	2,198	2,198	96	21,640
New Ipswich	50	4,285	85.70	4	40	10.00	...	...	...	665	665	...	16,835
Pelham	92	4,572	49.70	7	75	10.71	14	372	26.57	4,413	4,413	60	15,490
Peterborough	106	8,150	76.68	96	633	6.59	32	895	27.96	...	...	...	64,670
Sharon	1	50	50.00	...	...	...	1	10	10.00	...	...	...	2,275
Temple	23	1,145	49.78	20	175	8.75	4	140	35.00	698	698	16	10,650
Weare	255	13,151	51.57	275	2,588	9.41	15	326	21.73	...	...	65	25,800
Wilton	91	4,305	47.30	23	190	8.26	49	1,156	23.59	1,476	1,476	184	38,875
Windsor	1	30	30.00	...	...	...	...	...	...	...	...	...	...
Totals	2,412	\$127,278	\$52.76	1,375	\$12,793	\$9.30	1,268	\$33,331	\$26.28	\$64,275	50,699	1,414	\$2,267,950



TABLE 13—Continued.  
HILLSBOROUGH COUNTY.

Towns.	a Portable mills b Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Anherst	a-b	\$41,471	\$21,500	\$3,000	\$35,000	\$52,750	\$9,270
Antrim	a	44,250	4,430	6,450	6,340	23,188	121,410
Bedford	a	12,795	.....	1,100	5,350	3,475	9,600
Bennington	a	2,050	280	200	6,265	18,612	190,376
Brookline	.....	1,115	.....	1,000	8,475	8,867	39,555
Deering	a	11,590	.....	.....	1,410	1,050	1,960
Francestown	a	400	.....	200	8,255	2,370	46,650
Goffstown	a	35,290	1,624	1,500	10,500	23,311	51,777
Greenfield	a	875	.....	1,200	1,700	3,189	61,600
Greenville	.....	240	.....	.....	3,900	17,317	388,290
Hancock	b	325	1,740	10,478	1,500	7,412	17,000
Hillsborough	a	9,400	.....	50,000	11,800	25,949	123,105
Hollis	a	9,550	7,600	4,000	6,630	10,656	27,080
Hudson	.....	.....	3,000	.....	12,000	7,328	18,300
Litchfield	a	24,960	1,200	6,900	1,300	8,000	20,575
Lyndeborough	a	11,350	.....	3,900	8,965	7,629	18,191
Manchester	.....	.....	208,498	120,078	36,439	904,212	12,180,893
Mason	.....	17,925	1,000	.....	4,020	25,397	300

Merrimack .....	a	1,300	37,151	.....	7,200	6,100	8,606	381,399
Milford .....	a	.....	16,460	.....	40,900	15,635	86,817	245,135
Mont Vernon .....	a	500	31,244	.....	700	2,000	9,083	2,800
Nashua .....	b	300	.....	84,010	98,052	37,575	214,974	5,426,040
New Boston .....	a	5,810	9,500	.....	800	5,533	14,619	90,600
New Ipswich .....	a	4,000	28,860	11,000	.....	900	90,879	66,426
Pelham .....	a	300	38,502	.....	1,000	6,535	12,547	3,700
Peterborough .....	a	1,950	46,380	78,266	55,163	7,750	110,749	111,046
Sharon .....	a	1,200	48,215	.....	.....	.....	1,000	.....
Temple .....	a	3,650	41,130	.....	.....	3,000	11,046	1,900
Weare .....	a	6,260	45,530	.....	5,654	11,970	8,475	53,326
Wilton .....	a	400	30,750	37,742	6,294	6,000	30,539	104,550
Windsor .....	a	750	6,100	.....	.....	.....	.....	.....
Totals .....		\$40,055	\$603,408	\$461,890	\$425,769	\$272,847	\$1,749,996	\$19,812,854

TABLE 13—Continued.  
HILLSBOROUGH COUNTY.

TOWNS.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll taxes.	Property rate per cent.
Amherst .....	220	\$900	.....	\$845,260	\$1,073,281	\$28,404.70	\$2.60
Antrim .....	333	.....	\$61,000	725,944	1,079,509	23,889.87	2.15
Bedford .....	314	.....	.....	915,805	1,087,660	19,335.76	1.72
Bennington .....	188	20,000	288,150	288,500	846,862	12,570.81	1.44
Brookline .....	156	.....	7,255	434,347	517,872	11,963.76	2.25
Deering .....	105	.....	.....	248,120	308,171	6,304.01	2.01
Francestown .....	143	1,200	3,625	291,005	413,065	10,973.66	2.58
Goffstown .....	675	60	537,662	1,605,535	2,408,649	35,232.29	1.40
Greenfield .....	124	.....	6,900	311,337	433,328	8,916.07	2.00
Greenville .....	335	.....	290,235	450,493	1,203,359	19,322.06	1.55
Hancock .....	178	.....	3,350	443,725	552,006	11,727.41	2.06
Hillsborough .....	619	.....	186,700	1,066,595	1,600,509	39,330.92	2.38
Hollis .....	234	.....	20,600	722,190	912,739	10,085.57	1.60
Hudson .....	405	.....	16,600	1,031,675	1,175,433	24,318.66	2.00
Litchfield .....	65	15,000	7,600	257,130	379,350	3,164.64	.80
Lyndeborough .....	155	.....	1,620	373,621	485,304	9,433.71	1.88
Manchester .....	21,344	650,000	†20,435,071	52,258,561	88,258,089	1,465,825.89	1.61
Mason .....	96	.....	875	278,290	347,647	4,587.01	1.27

Merrimack .....	312	.....	251,714	752,305	1,513,265	23,360.14	1.50
Milford .....	948	.....	286,925	2,446,816	3,312,672	74,774.75	2.20
Mont Vernon .....	92	.....	600	479,532	572,307	10,200.69	1.75
Nashua .....	8,262	.....	†7,558,104	12,700,772	26,675,077	535,988.55	1.94
New Boston .....	266	.....	17,460	692,907	968,608	21,394.30	2.15
New Ipswich .....	226	.....	204,350	699,285	1,181,905	16,998.67	1.40
Pelham .....	250	.....	2,300	600,595	745,962	10,943.47	1.40
Peterborough .....	725	d	177,001	1,762,389	2,505,930	48,561.48	1.88
Sharon .....	25	.....	.....	156,795	213,875	5,011.90	2.32
Temple .....	79	.....	.....	230,045	323,798	6,633.98	2.00
Weare .....	377	.....	22,000	821,805	1,092,020	21,895.00	1.94
Wilton .....	400	.....	67,500	1,056,840	1,440,587	34,653.79	2.35
Windsor .....	4	.....	.....	46,252	55,603	1,156.21	2.06
Totals .....	37,655		\$30,455,097	\$85,042,471	\$143,679,412	\$2,556,960.52	\$1.73

\*Fur-bearing animals.

†Includes \$5,106,850 taxed for state and county taxes only.

‡Includes \$2,077,410 taxed for state and county taxes only.

TABLE 13—Continued.  
CHESHIRE COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Alstead .....	246	\$32,336	\$131.44	..	....	.....	34	\$5,808	\$170.82	308	\$28,291	\$91.95
Chesterfield .....	240	28,890	120.37	2	\$450	\$225.00	4	450	112.50	430	30,600	71.16
Dublin .....	142	19,600	135.21	..	....	.....	2	275	137.50	148	13,105	88.55
Fitzwilliam .....	167	19,695	117.93	4	425	106.25	4	375	93.45	248	15,800	63.70
Gilsum .....	110	12,909	117.35	2	275	137.50	8	1,221	152.62	122	9,241	75.74
Harrisville .....	115	15,290	132.95	2	150	75.00	2	300	150.00	98	7,200	73.46
Hinsdale .....	239	33,365	139.60	5	450	90.00	4	300	75.00	341	24,382	71.67
Jaffrey .....	325	29,605	91.09	2	100	50.00	8	690	86.25	383	26,325	68.73
Keene .....	664	84,370	127.06	..	....	.....	26	4,505	173.26	702	55,635	79.25
Marlborough .....	151	17,478	115.74	..	....	.....	6	674	112.33	233	16,706	71.99
Marlow .....	128	13,250	103.51	..	....	.....	20	2,700	135.00	137	9,122	66.58
Nelson .....	73	9,090	124.52	..	....	.....	6	935	155.83	85	6,580	77.41
Richmond .....	138	15,465	112.07	1	125	125.00	2	250	125.00	110	8,815	80.14
Rindge .....	182	20,250	111.26	3	210	70.00	..	.....	.....	290	25,335	87.36
Roxbury .....	24	2,225	92.70	..	....	.....	2	300	150.00	25	1,480	59.20
Stoddard .....	71	9,587	135.03	2	150	75.00	18	2,460	136.66	82	5,353	67.72
Sullivan .....	99	11,780	118.99	2	250	125.00	2	325	162.50	176	11,690	66.42

Surry .....	132	10,240	77.57	..	....	....	6	1,050	175.00	193	14,660	75.96
Swansey .....	336	34,810	103.60	..	....	....	...	.....	.....	441	29,400	66.66
Troy .....	109	14,250	130.73	..	....	....	...	.....	.....	177	13,810	78.02
Walpole .....	429	45,479	106.01	9	1,470	166.33	18	2,446	135.88	915	59,438	64.95
Westmoreland ....	216	23,610	109.30	9	1,310	145.55	14	1,295	92.50	801	49,010	61.18
Winchester .....	353	41,160	116.60	7	750	107.14	12	1,875	156.25	570	39,765	69.76
Totals .....	4,689	\$544,734	\$116.17	50	\$6,115	\$122.30	198	\$28,234	\$142.59	7,015	\$501,743	\$71.52

TABLE 13—Continued.  
CHESHIRE COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	Val.	No.	Val.
Alstead .....	118	\$9,310	\$78.89	268	\$4,778	\$17.82	30	\$672	\$22.40	300	\$310	43	\$17,440		
Chesterfield ..	155	8,850	57.09	20	180	9.00	26	540	20.77	855	855	...	13,950		
Dublin .....	38	2,730	71.84	36	280	7.77	9	255	28.33	520	520	68	30,555		
Fitzwilliam ..	40	2,040	51.00	7	50	7.14	13	205	15.76	2,737	2,737	...	19,446		
Gilsum .....	48	3,140	65.41	28	210	7.50	9	301	33.44	...	...	22	6,087		
Harrisville ....	22	1,185	53.86	...	...	...	...	...	...	...	...	...	20,650		
Hinsdale .....	77	3,630	47.14	31	309	9.96	53	1,425	26.88	...	...	106	35,915		
Jaffrey .....	34	2,015	59.26	80	670	8.37	25	440	17.60	...	545	...	33,090		
Keene .....	103	5,905	57.33	588	5,906	10.04	40	1,285	32.12	...	955	...	248,200		
Marlborough ..	31	1,782	57.48	42	474	11.28	17	254	14.94	1,250	1,050	66	20,400		
Marlow .....	59	3,594	60.91	55	580	10.54	...	...	...	...	36	...	4,870		
Nelson .....	11	760	69.09	108	1,023	9.47	...	...	...	...	...	...	3,900		
Richmond .....	11	655	59.55	...	...	...	9	325	36.11	1,185	1,173	32	9,720		
Rindge .....	42	2,815	67.02	40	800	20.00	18	500	27.77	...	1,095	...	28,850		
Roxbury .....	3	225	75.00	...	...	...	...	...	...	...	...	4	1,800		
Stoddard .....	15	725	48.33	84	973	11.58	...	...	...	...	210	...	2,310		
Sullivan .....	36	1,880	52.22	78	522	6.69	1	30	30.00	40	40	...	5,380		
Surry .....	34	1,920	56.47	46	545	11.85	2	75	37.50	102	127	20	2,675		

Swansey .....	72	3,665	50.90	68	564	8.29	22	545	24.77	1,767	1,661	87	27,150
Troy .....	13	1,005	77.30	....	....	....	14	335	23.92	272	272	47	11,700
Walpole .....	190	10,000	52.66	627	4,720	7.52	77	2,820	36.62	1,080	1,080	130	34,750
Westmoreland .	149	7,295	48.75	74	701	9.47	17	785	46.17	1,670	1,590	40	10,075
Winchester ....	59	3,505	59.41	51	458	8.98	27	585	21.66	....	640	...	38,210
Totals .....	1,360	\$78,631	\$57.81	2,331	\$23,743	\$10.18	409	\$11,377	\$27.81	12,006	\$15,230	679	\$627,123



TABLE 13—Continued.  
CHESHIRE COUNTY.

TOWNS.	a Portable mills.	b Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alstead .....	a	\$2,200	\$11,500	\$900	\$2,500	\$11,026	\$2,205	\$13,772
Chesterfield .....	a-b	6,250	16,650	7,300	1,500	7,475	39,781	5,300
Dublin .....	a-b	4,830	18,900	3,960	14,833	1,000	52,569	27,050
Fitzwilliam .....	a-b	1,125	10,140	4,500	6,374	9,300	11,015	32,525
Gilsun .....	a	1,150	3,270	1,150	6,975	4,085	667	10,325
Harrisville .....	a-b	1,595	28,750	.....	200	1,400	1,907	38,000
Hinsdale .....	a	1,075	7,354	.....	.....	10,575	31,870	101,876
Jaffrey .....	.....	.....	27,125	2,000	30,800	1,000	8,940	139,000
Keene .....	a	525	.....	61,350	592,389	45,350	278,750	1,328,265
Marlborough .....	.....	.....	.....	9,936	21,174	6,474	52,944	49,850
Marlow .....	a	1,000	10,740	.....	12,906	1,950	6,410	5,536
Nelson .....	a-b	1,075	.....	.....	.....	5,400	4,948	8,000
Richmond .....	a	3,650	38,300	.....	600	4,100	3,385	1,200
Rindge .....	a-b	3,250	60,200	.....	7,800	2,190	52,710	12,500
Roxbury .....	.....	.....	325	.....	.....	.....	2,000	.....
Stoddard .....	a-b	2,025	14,400	1,000	.....	.....	1,809	1,100
Sullivan .....	a	370	.....	.....	3,001	3,147	1,143	1,700

Surry .....	a	250	600	.....	1,008	.....	21,278	800
Swanøy .....	a-b	3,325	24,365	3,000	1,310	6,974	500	97,570
Troy .....	a	510	4,600	1,750	3,493	7,000	5,466	70,240
Walpole .....	a-b	4,100	4,000	21,670	6,200	9,000	7,338	343,878
Westmoreland .....	a	850	18,075	.....	10,075	6,335	4,900	6,215
Winchester .....	a	5,025	2,900	.....	26,790	14,000	26,251	437,118
Totals .....		\$44,180	\$302,194	\$118,516	\$749,928	\$159,590	\$618,817	\$2,731,820

TABLE 13—Continued.  
CHESHIRE COUNTY.

TOWNS.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll taxes.	Property rate per cent.
Alstead .....	194	.....	\$8,500	\$570,230	\$710,752	\$13,679.06	\$1.92
Chesterfield .....	175	\$100	5,150	925,450	1,092,246	20,010.42	1.80
Dublin .....	153	.....	400	1,561,453	1,751,315	35,312.30	2.00
Fitzwilliam .....	247	.....	19,450	712,653	858,555	22,816.42	2.60
Gilsum .....	111	.....	400	205,602	262,923	8,714.41	3.23
Harrisville .....	206	.....	59,950	567,880	743,057	13,786.02	1.80
Hinsdale .....	492	.....	2,157,975	890,296	3,290,437	47,050.10	1.40
Jaffrey .....	593	.....	203,950	1,290,761	1,796,056	47,883.47	2.60
Keene .....	2,957	50	†840,065	7,973,669	11,481,824	238,078.33	2.02
Marlborough .....	369	.....	61,600	622,928	877,250	21,792.00	2.40
Marlow .....	102	.....	5,100	209,578	285,422	5,984.23	2.02
Nelson .....	69	.....	3,000	285,864	325,294	5,928.24	1.78
Richmond .....	124	.....	.....	538,965	622,328	11,507.26	1.81
Rindge .....	198	.....	.....	1,070,455	1,286,770	21,628.23	1.65
Roxbury .....	19	17,500	.....	137,225	163,080	3,006.05	1.82
Stoddard .....	47	4,050	100	263,165	309,148	5,789.75	1.84
Sullivan .....	66	.....	3,100	173,845	215,056	4,968.66	2.25

Surry .....	68	.....	.....	.....	199,135	254,363	4,663.66	1.78
Swanzy .....	527	.....	.....	.....	1,100,047	1,419,212	32,104.28	2.18
Troy .....	356	.....	.....	219,600	582,280	929,311	24,874.10	2.60
Walpole .....	546	.....	.....	.....	2,170,969	2,720,358	59,086.00	2.13
Westmoreland ...	172	<i>e</i>	200	3,500	496,390	635,876	16,108.76	2.48
Winchester .....	693	.....	.....	1263,350	1,372,553	2,260,935	47,418.60	2.03
Totals .....	8,484	.....	\$21,900	\$3,946,490	\$23,921,393	\$34,292,168	\$712,140.35	\$2.03

\*Fur-bearing animals.

†Includes \$195,000 taxed for state and county taxes only.

‡Includes \$85,000 taxed for state and county taxes only.

TABLE 13—Continued.  
SULLIVAN COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Acworth .....	209	\$22,610	\$108.18	..	....	.....	26	\$2,910	\$111.92	455	\$28,555	\$62.75
Charlestown .....	335	42,140	125.79	4	\$600	\$150.00	12	1,455	121.25	760	57,800	76.05
Claremont .....	660	77,930	118.07	6	1,100	183.33	19	2,850	150.00	1,161	72,000	62.01
Cornish .....	348	48,068	135.25	4	350	87.50	26	3,326	127.92	590	39,002	67.80
Croydon .....	127	15,085	118.77	*70	7,000	100.00	44	5,975	135.79	211	15,460	73.27
Goshen .....	102	11,700	114.70	..	.....	.....	23	2,700	108.00	182	11,015	60.52
Grantham .....	142	20,250	142.60	..	.....	.....	23	3,450	150.00	133	7,525	56.57
Langdon .....	133	15,684	117.92	1	10	10.00	12	1,244	103.66	309	22,728	73.55
Lempster .....	139	17,410	125.25	..	.....	.....	18	2,125	118.05	213	12,935	60.72
Newport .....	370	49,161	132.86	..	.....	.....	60	6,975	116.25	455	33,322	73.23
Plainfield .....	471	48,475	102.91	3	425	141.66	58	8,060	138.96	729	48,230	66.15
Springfield .....	140	13,240	94.57	2	80	40.00	48	5,380	112.08	178	9,650	54.21
Sinapee .....	190	23,710	124.78	..	.....	.....	32	4,550	142.18	243	17,620	72.51
Unity .....	200	23,490	117.45	..	.....	.....	34	4,130	121.47	508	30,670	60.37
Washington .....	87	9,878	113.54	6	600	100.00	18	2,560	142.22	190	11,918	62.72
Totals .....	3,653	\$438,831	\$120.12	96	\$10,165	\$105.88	455	\$57,690	\$126.79	6,317	\$418,430	\$66.23

\*Buffaloes.

TABLE 13—Continued.  
SULLIVAN COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	No.	Val.	No.
Acworth .....	109	\$6,190	\$56.78	244	\$1,996	\$8.18	2	\$80	\$40.00	147	\$147	22		\$6,485	22
Charlestown .....	444	15,044	33.88	186	1,694	10.20	12	294	24.50	1,695	1,695	93		36,940	93
Claremont .....	172	8,830	51.33	66	650	9.84	44	2,350	53.40	250	250	471		181,050	471
Cornish .....	320	18,122	56.43	260	1,954	7.51	14	354	25.28	597	508	60		21,742	60
Croydon .....	97	5,300	54.63	105	1,935	11.72	15	475	31.66	75	115	23		4,100	23
Goshen .....	92	4,200	45.65	5	60	12.00	4	150	37.50	580	290	14		5,400	14
Grantham .....	41	2,440	59.51	166	1,702	10.25	...	...	...	50	50	52		6,725	52
Langdon .....	90	5,946	66.06	114	1,606	14.08	5	184	36.80	1,754	1,768	12		5,424	12
Lempster .....	76	3,880	51.05	39	390	10.00	...	...	...	633	478	38		6,900	38
Newport .....	207	10,855	52.43	112	1,590	14.19	7	190	27.14	218	156	...		57,700	...
Plainfield .....	239	13,293	55.61	499	4,920	10.06	14	259	18.50	85	113	36		23,650	36
Springfield .....	45	3,035	67.44	57	597	10.47	4	48	12.00	107	81	29		4,805	29
Sunapee .....	174	9,210	52.93	25	320	12.80	23	670	29.13	460	650	99		30,650	99
Unity .....	128	6,830	53.36	23	171	7.43	17	505	29.70	360	325	16		4,900	16
Washington .....	63	3,530	56.03	43	390	9.06	13	100	7.61	...	...	13		5,550	13
Totals .....	2,297	\$116,705	\$50.80	1,974	\$19,975	\$10.11	174	\$5,659	\$32.52	7,031	\$6,626	978		\$402,021	978

TABLE 13—Continued.  
SULLIVAN COUNTY.

TOWNS.	a Portable mills. b Boats.	Wood and lumber. Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Acworth .....	a-b \$2,280	\$41,205	.....	\$1,900	\$4,350	\$700	\$4,600
Charlestown .....	a-b 4,610	26,300	\$500	27,500	11,800	82,367	73,125
Claremont .....	.....	2,600	5,900	101,600	16,000	59,120	1,206,550
Cornish .....	a 6,200	37,580	.....	5,200	9,200	28,400	10,450
Croydon .....	a 1,500	20,500	.....	200	3,450	36,190	1,100
Goshen .....	a 200	10,665	.....	.....	2,900	2,395	2,000
Grantham .....	a 1,100	.....	.....	.....	2,100	335	11,900
Langdon .....	a 250	2,846	5,000	1,480	1,000	6,232	388
Lempster .....	a-b 1,050	34,976	.....	200	4,370	2,000	2,000
Newport .....	.....	13,070	6,500	625	1,400	21,916	440,435
Plainfield .....	a 1,200	16,080	.....	63,857	13,050	80,977	8,000
Springfield .....	a 3,650	26,700	.....	10,500	2,250	.....	2,500
Sunapee .....	b 62,350	1,100	.....	3,600	1,000	12,144	60,250
Unity .....	a 1,925	1,240	.....	1,500	3,000	100	300
Washington .....	a 900	8,000	.....	100	6,200	2,030	4,850
Totals .....	\$87,215	\$242,862	\$17,900	\$218,262	\$82,070	\$334,906	\$1,828,448

TABLE 13—Continued.  
SULLIVAN COUNTY.

TOWNS.	Polls, No.	<sup>a</sup> Aqueducts. <sup>b</sup> Locks and canals. <sup>c</sup> Toll bridges. <sup>d</sup> Electric light lines. <sup>e</sup> Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll taxes.	Property rate per cent.
Acworth .....	134	.....	\$3,400	\$280,865	\$403,923	\$9,881.37	\$2.38
Charlestown .....	462	.....	109,550	893,435	1,375,049	35,649.01	2.52
Claremont .....	2,769	.....	1,626,550	5,349,360	8,698,690	185,246.35	2.06
Cornish .....	259	\$12,000	2,800	911,780	1,147,836	26,229.52	2.24
Croydon .....	90	.....	50	324,650	439,635	7,126.23	1.58
Goshen .....	83	.....	.....	184,175	234,950	5,240.92	2.16
Grantham .....	129	.....	.....	334,990	391,947	5,329.86	1.29
Langdon .....	82	.....	1,000	179,678	250,188	5,668.14	2.20
Lempster .....	109	.....	2,350	203,905	291,024	6,038.48	2.00
Newport .....	1,175	.....	378,454	2,335,136	3,549,317	73,336.34	2.00
Plainfield .....	265	700	.....	644,197	906,079	15,984.34	1.70
Springfield .....	133	.....	.....	407,910	477,676	9,341.84	1.90
Sunapee .....	274	5,000	37,700	1,220,190	1,488,714	29,299.87	1.93
Unity .....	151	.....	.....	267,920	344,006	7,526.35	2.10
Washington .....	87	.....	1,100	259,422	310,928	5,483.24	1.70
Totals .....	6,202	\$147,700	\$2,162,954	\$13,797,613	\$20,313,962	\$427,381.86	\$2.04



TABLE 13—Continued.  
GRAFTON COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Alexandria .....	145	\$17,860	\$123.17	2	\$400	\$200.00	54	\$7,130	\$132.03	244	\$13,172	\$53.96
Ashland .....	174	26,415	151.81	2	250	125.00	16	2,625	164.06	185	13,470	72.81
Bath .....	347	47,005	135.46	..	....	....	10	1,275	127.50	1,207	66,003	54.68
Benton .....	66	9,990	151.36	1	20	20.00	14	1,246	89.00	196	12,160	62.04
Bethlehem .....	307	37,280	121.43	..	....	....	4	430	107.50	678	46,870	69.12
Bridgewater .....	55	5,627	102.30	2	350	175.00	13	1,675	128.84	86	5,100	59.30
Bristol .....	210	28,150	134.05	..	....	....	15	1,650	110.00	290	16,960	58.41
Campton .....	232	26,270	113.23	4	600	150.00	37	5,073	137.16	335	21,415	63.92
Canaan .....	347	40,440	116.54	3	500	166.66	20	2,450	122.50	686	39,610	57.74
Dorchester .....	79	9,295	117.65	..	....	....	13	1,290	99.23	113	7,505	66.41
Paston .....	85	10,915	128.41	2	250	125.00	18	2,120	117.77	146	12,565	86.06
Ellsworth .....	14	2,225	158.92	..	....	....	6	825	137.50	17	1,085	63.82
Enfield .....	287	34,055	118.65	..	....	....	26	3,670	141.15	600	34,605	57.67
Franconia .....	132	16,565	125.49	..	....	....	..	....	....	234	17,120	73.16
Grafton .....	186	23,190	124.67	5	900	180.00	57	7,410	130.00	351	23,359	66.55
Groton .....	85	10,006	117.71	..	....	....	22	3,360	152.72	96	5,522	57.52
Hanover .....	327	48,250	147.55	1	120	120.00	6	628	104.66	628	40,990	65.27

Haverhill	706	91,960	130.25	4	450	112.50	10	1,235	123.50	1,893	136,637	72.18
Hebron	60	7,500	126.00	1	150	150.00	10	1,490	149.00	112	6,322	56.44
Holderness	174	19,824	113.87	2	300	150.00	23	3,034	132.78	249	15,402	61.85
Landaff	166	20,265	122.19	2	250	125.00	19	2,225	117.10	509	28,371	55.73
Lebanon	612	75,870	123.97	2	200	100.00	23	2,655	115.43	1,329	77,530	58.33
Lincoln	118	22,650	191.94	1	35	35.00	...	...	...	16	960	60.00
Lisbon	505	66,994	132.66	...	...	...	38	3,610	95.00	1,167	77,866	66.72
Littleton	692	80,185	115.87	4	235	58.75	8	925	115.62	1,609	100,210	67.87
Livermore	31	2,600	83.87	...	...	...	...	...	...	4	250	62.50
Lyman	156	16,885	121.05	...	...	...	...	...	...	572	34,468	60.25
Lyme	337	41,580	123.38	...	...	...	10	1,415	141.50	893	58,165	65.13
Monroe	205	27,830	135.75	2	220	110.00	...	...	...	637	40,814	64.07
Orange	50	5,340	106.80	...	...	...	13	1,500	116.15	109	6,453	59.20
Orford	296	37,650	127.19	1	100	100.00	8	1,000	125.00	785	58,830	74.94
Piermont	269	33,360	124.01	...	...	...	18	2,725	151.38	882	68,239	77.36
Plymouth	345	35,182	101.97	2	450	225.00	22	3,344	152.00	386	24,602	63.73
Rumney	259	33,220	128.26	...	...	...	29	4,300	148.27	354	21,950	62.00
Thornton	205	34,030	166.00	6	425	70.83	20	2,875	143.75	231	17,555	75.99
Warren	196	21,000	107.14	1	75	75.00	23	2,525	109.78	264	18,045	68.35
Waterville	58	10,825	186.63	...	...	...	...	...	...	1	70	70.00
Wentworth	177	22,558	127.44	2	165	82.50	22	2,635	119.77	362	21,434	59.20
Woodstock	167	24,654	147.62	...	...	...	4	500	125.00	122	7,306	59.06
Totals	8,862	\$1,127,520	\$127.23	52	\$6,445	\$123.94	631	\$80,872	\$128.16	18,578	\$1,207,990	\$65.02

TABLE 13—Continued.  
GRAFTON COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Alexandria .....	185	\$12,550	\$67.83	67	\$500	\$7.46	10	\$340	\$34.00	100	\$100	\$3.40	28	\$5,000	\$178.57
Ashland .....	13	950	73.07	71	710	10.00	2	50	25.00	1,380	1,380	1.00	99	30,775	310.86
Bath .....	429	17,863	41.49	270	3,994	14.79	23	430	18.69	401	329	0.82	67	25,075	374.12
Benton .....	37	1,354	36.59	.....	.....	.....	2	50	25.00	82	66	0.80	7	2,675	382.14
Bethlehem .....	71	3,750	52.81	171	2,029	11.86	16	615	38.43	.....	300	3.00	...	37,150	374.12
Bridgewater ..	56	3,095	55.26	52	371	7.13	4	88	22.00	120	110	0.92	12	4,070	339.17
Bristol .....	90	5,065	56.20	22	186	8.47	22	451	20.50	80	60	0.75	130	32,685	251.42
Campton .....	102	4,990	48.92	173	1,592	9.20	28	600	21.42	.....	.....	.....	...	12,065	434.46
Canaan .....	116	5,305	45.73	31	310	10.00	11	230	20.90	190	190	1.00	75	18,400	245.33
Dorchester .....	24	1,292	53.83	31	119	3.83	...	.....	.....	357	357	0.83	5	1,385	277.00
Easton .....	44	3,521	80.02	8	103	12.87	...	.....	.....	.....	.....	.....	9	2,750	305.56
Ellsworth .....	3	300	100.00	29	290	10.00	...	.....	.....	.....	.....	.....	...	.....	.....
Enfield .....	113	5,800	51.33	128	990	7.73	47	930	19.79	438	380	0.87	...	20,250	462.32
Franconia .....	35	2,880	82.28	22	340	15.45	9	145	16.11	.....	165	1.65	...	16,050	455.14
Grafton .....	82	5,380	65.60	126	1,255	9.96	5	135	27.00	379	329	0.87	24	4,375	182.29
Groton .....	31	1,620	52.25	39	356	9.12	3	70	23.33	55	80	1.45	7	1,698	242.57
Hanover .....	243	9,544	39.27	141	1,012	7.17	4	120	30.00	249	250	1.00	172	43,594	253.45

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Haverhill	786	39,220	49.89	231	2,714	11.74	81	1,869	23.07	.....	947	300	93,930
Hebron	62	3,700	59.67	61	574	9.40	10	210	21.00	40	40	12	4,810
Holderness	52	2,874	55.26	88	770	8.75	34	1,268	37.29	1,030	1,310	85	30,810
Landaff	51	2,507	49.15	43	745	17.32	2	70	35.00	.....	.....	23	8,325
Lebanon	150	7,185	47.90	386	3,782	9.79	24	563	23.45	514	515	373	133,054
Lincoln	...	.....	.....	8	50	6.25	25	375	15.00	15	12	...	43,000
Lisbon	451	23,380	51.84	269	4,884	18.15	65	2,100	32.30	.....	.....	162	54,750
Littleton	114	6,145	53.90	181	2,918	16.12	15	332	22.13	87	87	...	101,012
Livermore	...	.....	.....	...	.....	.....	6	60	10.00	.....	.....	...	.....
Lyman	94	4,349	46.26	33	357	10.31	5	105	21.00	.....	.....	16	5,350
Lyme	409	19,625	47.98	339	3,680	10.85	18	565	31.38	1,272	1,275	...	17,350
Monroe	379	20,658	54.50	205	2,930	14.29	35	756	21.60	.....	578	...	9,604
Orange	11	702	63.82	43	364	8.46	2	35	17.50	.....	.....	8	1,480
Orford	197	10,880	55.23	84	680	8.09	15	590	39.33	300	150	44	15,150
Piermont	112	6,365	56.83	182	1,390	7.63	28	855	30.53	1,092	1,439	29	10,570
Plymouth	84	4,454	53.02	100	824	8.24	39	1,026	26.31	859	858	...	49,814
Runney	59	3,706	62.81	13	198	15.23	8	134	16.75	403	400	59	17,340
Thornton	66	3,765	57.04	107	1,840	17.19	39	1,295	33.20	.....	.....	29	11,200
Warren	38	1,865	49.07	47	404	8.59	2	40	20.00	100	125	66	13,125
Waterville	...	.....	.....	...	.....	.....	...	.....	.....	.....	.....	44	2,000
Wentworth	69	3,759	54.47	18	126	7.00	16	291	18.18	224	224	...	3,800
Woodstock	7	350	50.00	35	280	8.00	17	340	20.00	.....	26	70	19,675
Totals	4,865	\$250,688	\$51.52	3,854	\$43,667	\$11.33	672	\$17,133	\$25.49	9,767	\$12,082	1,955	\$904,146

TABLE 13—Continued.  
GRAFTON COUNTY.

Towns.	<sup>a</sup> Portable mills. <sup>b</sup> Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alexandria .....	<sup>a</sup>	\$1,600	.....	.....	\$3,400	\$500	\$18,200
Ashland .....	<sup>a-b</sup>	56,067	\$17,950	\$1,000	11,000	12,345	210,069
Bath .....	<sup>a</sup>	42,463	.....	4,360	3,068	4,480	20,163
Benton .....	<sup>a</sup>	2,989	.....	300	980	751	.....
Bethlehem .....	<sup>a</sup>	7,130	2,670	4,800	3,300	14,497	30,326
Bridgewater .....	<sup>b</sup>	1,100	.....	1,000	.....	709	.....
Bristol .....	<sup>a-b</sup>	635	11,370	30,000	4,800	14,281	139,755
Campton .....	<sup>a</sup>	22,625	1,400	.....	6,950	85,095	95,450
Canaan .....	<sup>a-b</sup>	3,650	.....	200	7,700	12,590	43,250
Dorchester .....	<sup>a</sup>	11,292	.....	.....	1,300	4,830	3,250
Easton .....	<sup>a</sup>	4,325	7,700	2,500	2,525	1,797	22,500
Ellsworth .....	.....	.....	.....	.....	.....	.....	.....
Enfield .....	<sup>a-b</sup>	15,250	.....	3,700	12,920	3,695	406,195
Franconia .....	<sup>a</sup>	1,210	.....	4,475	2,000	69,063	13,900
Grafton .....	<sup>a</sup>	72,529	.....	945	3,570	6,007	14,750
Groton .....	<sup>a</sup>	24,480	.....	.....	1,204	1,730	150
Hanover .....	<sup>a-b</sup>	1,098	7,900	43,468	9,160	83,566	77,238
Haverhill .....	<sup>a</sup>	17,957	8,000	15,120	18,770	43,443	246,875

Hebron	a	1,760	4,200	668	200	720	306	2,000
Holderness	a-b	17,420	27,186	26,408	400	2,200	14,228	13,350
Landaff			665		1,200	1,400		43,500
Lebanon	a-b	450	12,300	17,620	80,172	15,600	92,587	660,153
Lincoln				199,900	2,000		2,276,603	252,550
Lisbon			17,300		2,000	9,000	37,107	183,000
Littleton	a	300	1,150	15,752	39,549	24,000	7,814	367,799
Livernore			53,500					4,000
Lyman	a	100				2,300	100	2,800
Lyme	a	2,425	15,020			10,950	30,910	25,200
Monroe	a	364	1,320	100	7,300	3,480	10,200	3,000
Orange	a	3,000	2,840			500	1,015	
Orford	a	5,400	25,800	500		4,055	16,800	
Piermont	a-b	700	4,820			1,925	225	10,000
Plymouth	a	230	19,990	48,230	27,900	7,000	53,518	30,578
Runney	a	1,600	66,430		3,500	9,400	2,280	141,966
Thornton	a	5,350	54,394			3,000	270	29,760
Warren	a	2,800	19,135			1,000	970	19,125
Waterville	a	500	132,392		900			23,305
Wentworth	a	1,935	6,180		480	3,600	9,731	475
Woodstock	a	1,276	7,926			1,600	2,353	11,520
Totals		\$87,773	\$758,948	\$366,168	\$277,469	\$194,397	\$2,916,396	\$3,186,401

TABLE 13—Continued.  
GRAFTON COUNTY.

TOWNS.	<sup>a</sup> Portable mills. <sup>b</sup> Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exem- ptions.	Money on hand, at interest, or on deposit.	Stock in trade.
Alexandria .....	<sup>a</sup> .....	\$1,600	.....	.....	\$3,400	\$500	\$18,200
Ashland .....	<sup>a-b</sup> .....	56,067	\$17,950	\$1,000	11,000	12,345	210,069
Bath .....	<sup>a</sup> .....	42,463	.....	4,360	3,088	4,480	20,163
Benton .....	<sup>a</sup> .....	2,989	.....	300	980	751	.....
Bethlehem .....	<sup>a</sup> .....	7,130	2,670	4,800	3,300	14,497	30,326
Bridgewater .....	<sup>b</sup> .....	1,100	.....	1,000	.....	709	.....
Bristol .....	<sup>a-b</sup> .....	635	11,370	30,000	4,800	14,281	139,755
Campton .....	<sup>a</sup> .....	22,625	1,400	.....	6,950	85,095	95,450
Canaan .....	<sup>a-b</sup> .....	3,650	.....	200	7,700	12,590	43,250
Dorchester .....	<sup>a</sup> .....	11,292	.....	.....	1,300	4,830	3,250
Easton .....	<sup>a</sup> .....	4,325	7,700	2,500	2,525	1,797	22,500
Ellsworth .....	.....	.....	.....	.....	.....	.....	.....
Enfield .....	<sup>a-b</sup> .....	15,250	.....	3,700	12,920	3,695	406,195
Franconia .....	<sup>a</sup> .....	1,210	.....	4,475	2,000	69,063	13,900
Grafton .....	<sup>a</sup> .....	72,529	.....	945	3,570	6,007	14,750
Groton .....	<sup>a</sup> .....	24,480	.....	.....	1,204	1,730	150
Hanover .....	<sup>a-b</sup> .....	1,098	7,900	43,468	9,160	83,566	77,238
Haverhill .....	<sup>a</sup> .....	17,957	8,000	15,120	18,770	43,443	246,875

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Hebron	a	1,760	4,200	668	200	720	306	2,000
Holderness	a-b	17,420	27,186	26,408	400	2,200	14,228	13,350
Landaff	a-b	.....	665	.....	1,200	1,400	.....	43,500
Lebanon	a-b	450	12,300	17,620	80,172	15,600	92,587	660,153
Lincoln	.....	.....	.....	199,900	2,000	.....	2,276,603	252,550
Lisbon	a	.....	17,300	.....	2,000	9,000	37,107	183,000
Littleton	a	300	1,150	15,752	39,549	24,000	7,814	367,799
Livermore	.....	.....	53,500	.....	.....	.....	.....	4,000
Lyman	a	100	.....	.....	.....	2,300	100	2,800
Lyme	a	2,425	15,020	.....	.....	10,950	30,910	25,200
Monroe	a	364	1,320	100	7,300	3,480	10,200	3,000
Orange	a	3,000	2,840	.....	.....	500	1,015	.....
Orford	a-b	5,400	25,800	500	.....	4,055	16,800	10,000
Piermont	.....	700	4,820	.....	.....	1,925	225	30,578
Plymouth	a	230	19,990	48,230	27,900	7,000	53,518	141,966
Runney	a	1,600	66,430	.....	3,500	9,400	2,280	29,760
Thornton	a	5,350	54,394	.....	.....	3,000	270	19,125
Warren	a	2,800	19,135	.....	900	1,000	970	23,305
Waterville	a	500	132,392	.....	.....	.....	.....	475
Wentworth	a	1,935	6,180	.....	480	3,600	9,731	11,520
Woodstock	a	1,276	7,926	.....	.....	1,600	2,353	20,249
Totals	.....	\$87,773	\$758,948	\$366,168	\$277,469	\$194,397	\$2,916,396	\$3,186,401



TABLE 13—Continued.  
GRAFTON COUNTY.

TOWNS.	Polls, No.	<sup>a</sup> Aqueducts. <sup>b</sup> Locks and canals. <sup>c</sup> Toll bridges. <sup>d</sup> Electric light lines. <sup>e</sup> Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll taxes.	Property rate per cent.
Alexandria .....	156	.....	\$3,100	\$273,210	\$356,562	\$7,800.22	\$2.10
Ashland .....	359	.....	286,200	816,705	1,482,891	27,963.07	1.84
Bath .....	251	<sup>a</sup> \$1,250	42,400	608,081	888,811	18,461.89	2.02
Benton .....	53	.....	.....	165,964	196,415	2,923.49	1.42
Bethlehem .....	277	<sup>a</sup> 46,000	.....	1,716,740	1,951,563	33,777.43	1.70
Bridgewater .....	60	.....	.....	284,215	289,454	4,461.81	1.50
Bristol .....	373	<sup>a</sup> 20,000	123,350	726,685	1,153,508	24,614.52	2.06
Campton .....	347	.....	56,100	632,454	968,844	18,133.19	1.80
Canaan .....	387	<sup>a</sup> 9,300	4,800	928,080	1,111,455	27,398.03	2.39
Dorchester .....	81	.....	2,600	237,158	283,963	5,555.39	1.90
Easton .....	50	.....	.....	149,375	220,871	3,413.07	1.50
Ellsworth .....	16	.....	.....	115,960	120,685	2,049.44	1.67
Enfield .....	397	.....	114,350	779,136	1,423,280	31,927.78	2.18
Franconia .....	132	<sup>a</sup> 4,400	2,800	617,921	767,709	15,618.18	2.00
Grafton .....	190	.....	4,350	428,393	597,482	11,493.17	1.86
Groton .....	77	.....	1,600	237,724	291,396	4,524.94	1.50
Hanover .....	518	<sup>a</sup> 4,600	.....	2,968,478	3,331,806	63,182.75	1.86
Haverhill .....	1,060	.....	110,740	2,046,840	2,862,277	72,945.55	2.47

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Hebron .....	57	*	1,200	200	206,610	241,940	3,671.25	1.47
Holderness .....	202		.....	3,600	1,084,043	1,262,247	14,667.39	1.13
Landaff .....	167		.....	2,200	278,217	388,560	11,066.76	2.76
Lebanon .....	1,662	a	.. 36,000	912,344	3,076,366	5,189,346	119,117.30	2.23
Lincoln .....	550		.....	694,500	1,027,729	4,520,364	26,866.07	.57
Lisbon .....	621	a	43,000	93,000	1,496,298	2,105,289	57,555.00	2.67
Littleton .....	1,220	c	20,000	.....	2,291,678	3,045,091	86,153.50	2.75
Livermore .....	26		.....	5,000	719,025	784,435	2,449.00	.30
Lyman .....	111		.....	800	247,870	315,184	7,788.35	2.40
Lyme .....	266	a	700	3,500	674,225	895,635	16,116.04	1.74
Monroe .....	100	c	5,000	8,500	328,450	467,624	7,680.06	1.60
Orange .....	50		.....	8,715	141,390	172,834	3,470.45	1.95
Orford .....	205		.....	2,300	615,270	801,100	21,639.15	2.65
Piermont .....	188		.....	5,100	593,246	759,612	15,167.04	1.95
Plymouth .....	624		.....	39,200	1,431,736	1,883,324	53,208.42	2.75
Runney .....	295		.....	16,900	486,978	690,696	14,611.39	2.03
Thornton .....	210		.....	7,000	257,274	416,398	11,349.42	2.62
Warren .....	187		.....	23,900	420,119	548,333	10,243.99	1.80
Waterville .....	84		.....	.....	1,124,738	1,271,000	3,726.76	.28
Wentworth .....	183		.....	2,150	278,598	365,586	9,651.99	2.54
Woodstock .....	233		.....	8,600	407,501	501,036	10,486.72	2.00
Totals .....	12,025		\$191,450	\$2,539,899	\$30,901,479	\$44,926,526	\$882,929.97	\$1.91

\*Fur-bearing animals.

TABLE 13—Continued.

## COOS COUNTY.

TOWNS.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Berlin	550	\$71,575	\$130.13	..	.....	.....	..	.....	.....	308	\$13,160	\$42.72
Carroll	148	20,235	136.72	15	\$1,680	\$112.00	..	.....	.....	243	22,080	90.86
Clarksville	165	15,648	94.83	..	.....	.....	..	.....	.....	485	25,296	52.15
Colebrook	656	78,050	118.97	21	3,150	150.00	..	.....	.....	1,479	103,035	69.46
Columbia	290	33,450	115.34	..	.....	.....	..	.....	.....	780	54,192	69.47
Dalton	217	25,590	117.92	2	200	100.00	4	\$280	\$70.00	647	44,910	69.41
Dummer	127	18,005	141.77	..	.....	.....	2	275	137.50	233	14,192	60.90
Errol	124	15,000	120.96	2	160	80.00	..	.....	.....	88	4,270	48.52
Gorham	192	14,750	120.90	..	.....	.....	2	200	100.00	184	13,100	71.19
Jefferson	298	36,736	123.27	3	300	100.00	..	.....	.....	1,188	85,176	71.69
Lancaster	642	87,350	136.05	2	300	150.00	2	250	125.00	1,692	128,649	76.03
Milan	269	30,541	113.53	..	.....	.....	4	475	118.75	454	24,784	54.59
Northumberland	325	49,300	151.69	2	150	75.00	..	.....	.....	545	29,985	55.01
Pittsburg	359	49,800	138.71	4	500	125.00	..	.....	.....	679	43,676	64.32
Randolph	29	3,200	110.34	1	100	100.00	..	.....	.....	45	2,450	54.44
Shelburne	168	31,000	184.52	..	.....	.....	..	.....	.....	141	9,560	66.38
Stark	163	25,668	157.47	4	850	212.50	..	.....	.....	179	12,640	70.61

Stewartstown ...	294	38,175	129.84	..	.....	2	200	100.00	916	51,325	56.03
Stratford .....	258	34,940	135.42	2	400	4	400	100.00	542	40,230	74.22
Wentworth's Lo-											
cation .....	11	1,185	107.72	..	.....	..	.....	.....	19	1,315	69.21
Whitefield .....	290	37,375	128.84	3	300	10	1,575	157.50	858	57,135	66.59
Totals .....	5,505	\$717,573	\$130.34	61	\$8,090	30	\$3,655	\$121.83	11,705	\$780,960	\$66.72

TABLE 13—Continued.  
COOS COUNTY.

TOWNS.	OTHER NEAT STOCK.			SHEEP.			HORSES.			FOWLS.			AUTOMOBILES, CARRIAGES AND		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	No.	Val.	No.
Berlin .....	3	\$180	\$60.00	27	\$211	\$7.81	64	\$1,100	\$17.18	...	\$75	...	...	\$126,650	...
Carroll .....	10	1,175	117.50	...	2,306	...	45	1,290	28.66	...	...	...	136	20,835	...
Clarksville .....	22	920	41.81	183	...	12.60	...	...	...	...	...	...	4	650	...
Colebrook .....	522	34,300	65.70	726	11,266	15.51	61	1,420	23.27	...	...	...	...	54,525	...
Columbia .....	119	5,816	48.87	74	1,016	13.72	25	477	19.08	175	175	...	25	4,100	...
Dakota .....	83	4,220	50.84	71	1,260	17.74	7	100	14.28	...	...	...	...	8,300	...
Dummer .....	18	847	47.05	60	560	9.33	...	...	...	...	...	...	66	9,175	...
Errol .....	21	1,035	49.28	73	730	10.00	2	80	40.00	...	...	...	50	12,900	...
Gorham .....	14	400	28.57	13	130	10.00	11	100	9.09	200	200	...	117	43,300	...
Jefferson .....	137	7,196	52.52	57	732	12.84	10	118	11.80	30	40	...	82	26,120	...
Lancaster .....	271	16,970	62.65	177	2,129	12.02	22	648	29.45	...	210	...	...	88,075	...
Milan .....	69	2,585	37.46	112	896	8.00	13	420	32.31	...	...	...	50	17,425	...
Northumberland .....	143	6,925	48.42	84	840	10.00	54	885	16.38	...	...	...	91	31,300	...
Pittsburg .....	38	1,941	51.07	284	3,561	12.53	75	1,629	21.72	...	...	...	46	12,325	...
Randolph .....	3	110	36.66	40	344	8.60	1	40	40.00	...	...	...	16	4,850	...
Shelburne .....	27	1,140	42.22	18	270	15.00	56	845	15.08	100	100	...	16	5,200	...
Stark .....	42	2,322	55.28	38	426	11.21	40	1,020	25.50	400	500	...	37	11,690	...

Stewartstown .	97	5,090	52.47	192	2,440	12.70	19	450	23.68	...	....	36	11,500
Stratford .....	25	1,835	73.40	86	1,780	20.69	51	1,220	23.92	...	....	32	18,800
Wentworth's Lo-													
cation .....	6	430	71.66	1	15	15.00	...	...	....	...	....	...	150
Whitefield .....	98	7,145	72.90	33	330	10.00	19	315	16.57	...	....	91	39,285
Totals .....	1,768	\$102,582	\$58.02	2,349	\$31,242	\$13.30	575	\$12,157	\$21.14	905	\$1,300	895	\$547,155

TABLE 13—Continued.  
COOS COUNTY.

Towns.	a Portable mills. b Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest, or on deposit.	Stock in trade.
Berlin .....	.....	.....	.....	\$53,836	\$5,475	\$53,520	\$1,928,144
Carroll .....	a \$1,000	\$3,470	.....	.....	1,725	300	16,200
Clarksville .....	.....	70,638	.....	.....	500	990	.....
Colebrook .....	a 900	18,901	\$6,715	88,381	13,700	43,979	94,810
Columbia .....	.....	29,205	.....	.....	1,490	780	5,362
Dalton .....	.....	1,150	.....	.....	.....	1,710	1,000
Dummer .....	a 5,100	91,890	.....	.....	200	2,425	1,800
Errol .....	b 6,100	158,484	.....	.....	.....	900	10,050
Gorham .....	.....	.....	1,000	34,200	7,200	16,770	472,750
Jefferson .....	.....	12,192	.....	300	600	1,462	13,994
Lancaster .....	a-b 330	83,240	22,818	60,147	18,900	88,340	284,853
Milan .....	.....	56,479	200	9,000	5,050	57,323	26,625
Northumberland .....	a 200	3,275	10,300	5,750	7,900	3,146	278,250
Pittsburg .....	a-b 3,050	615,471	.....	.....	2,955	7,800	23,900
Randolph .....	a 50	400	.....	200	.....	1,181	200
Shelburne .....	a 400	24,400	.....	1,700	685	2,000	1,500
Stark .....	.....	.....	.....	1,900	300	52,462	24,236

Stewartstown .....	.....	14,580	.....	11,000	4,800	8,560	35,340
Stratford .....	.....	84,627	200	6,294	4,000	66	41,800
Wentworth's Location .....	.....	100,886	.....	.....	.....	1,000	800
Whitefield .....	.....	10,075	.....	.....	.....	9,534	102,308
Totals .....	\$17,130	\$1,380,363	\$41,233	\$272,708	\$75,490	\$354,248	\$3,363,822



TABLE 13—Continued.

## COOS COUNTY.

TOWNS.	Polls, No.	<sup>a</sup> Aqueducts, <sup>c</sup> Locks and canals. <sup>b</sup> Toll bridges. <sup>d</sup> Electric light lines. <sup>e</sup> Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll taxes.	Property rate per cent.
Berlin .....	3,956	.....	\$4,776,452	\$5,502,858	\$12,527,761	\$296,050.87	\$2.30
Carroll .....	144	.....	.....	1,567,045	1,655,310	16,841.10	1.00
Clarksville .....	87	.....	.....	525,070	641,518	9,156.24	1.40
Colebrook .....	553	.....	51,000	1,235,090	1,822,522	46,729.63	2.50
Columbia .....	160	.....	2,100	501,225	637,898	11,434.02	1.74
Dalton .....	136	.....	.....	248,690	337,410	7,863.72	2.25
Dummer .....	100	<sup>b</sup> \$11,000	250	279,405	434,924	8,681.02	1.95
Errol .....	91	<sup>a-b</sup> 39,200	.....	397,500	646,409	13,110.18	2.00
Gorham .....	714	<sup>a</sup> 7,000	1,135,700	2,263,795	4,002,395	67,867.75	1.66
Jefferson .....	290	<sup>a</sup> 700	.....	792,158	977,224	32,828.39	3.30
Lancaster .....	885	<sup>a</sup> 37,500	103,850	1,784,302	2,790,961	54,273.13	1.88
Milan .....	207	.....	800	557,940	785,493	17,048.88	2.12
Northumberland .....	777	<sup>c</sup> 1,000	789,450	915,525	2,126,281	39,901.20	1.80
Pittsburg .....	183	.....	.....	2,340,412	3,103,965	30,061.63	1.15
Randolph .....	30	.....	.....	321,900	335,025	6,257.97	1.85
Shelburne .....	68	.....	2,500	534,375	614,790	8,435.66	1.35
Stark .....	158	.....	7,100	410,002	550,816	7,917.26	1.38

Stewartstown .....	273	.....	2,500	606,642	787,802	15,543.77	1.90
Stratford .....	220	a 3,000	18,400	918,672	1,172,664	18,029.96	1.50
Wentworth's Loca- tion .....	14	.....	500	419,764	526,045	6,340.52	1.20
Whitefield .....	461	* 3,700	16,690	994,720	1,280,487	34,873.49	2.66
Totals .....	9,507	\$103,100	\$6,907,292	\$23,113,090	\$37,757,700	\$755,246.39	\$1.95

\*Fur-bearing animals.

TABLE 13—*Continued.*

## UNINCORPORATED PLACES IN COOS COUNTY.

	No. of Acres.	Valuation.	Taxes.
Bean's Grant .....	3,300	\$125,000	\$78.34
Bean's Purchase .....	8,529	30,000	376.03
Cambridge .....	30,710	667,000	2,068.18
Chandler's Purchase ....	10,000	60,000	172.34
Crawford's Purchase ....	6,492	100,000	282.02
Cutts' Grant .....	7,680	60,000	172.34
Dixville .....	31,242	1,000,000	3,117.94
Dix's Grant .....	12,230	220,500	673.73
Erving's Grant .....	2,388	60,000	172.34
Gilmanton and Atkinson Academy Grant .....	12,194	200,000	595.39
Kilkenney .....	17,055	50,000	141.13
Millsfield .....	27,157	294,000	908.75
Odell .....	29,926	250,000	767.73
Pinkham's Grant .....	1,809	14,000	31.34
Sargent's Purchase ....	57	25,000	62.67
Second College Grant....	26,225	250,000	767.73
Success .....	34,732	460,000	1,425.79
Totals .....	261,726	\$3,865,500	\$11,813.79

TABLE 13—Continued.  
SUMMARY.

COUNTIES.	HORSES.			ASSES AND MULES.			OXEN.			COWS.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.
Rockingham ...	6,277	\$722,191	\$115.05	52	\$6,045	\$116.25	240	\$25,755	\$107.31	11,427	\$756,575	\$66.20
Stratford .....	2,932	394,415	134.52	14	1,195	85.35	249	30,180	121.30	5,092	356,385	70.08
Belknap .....	3,045	374,354	122.94	19	1,750	92.10	331	39,978	120.77	4,927	333,628	67.71
Carroll .....	3,498	463,293	132.44	4	800	200.00	558	71,029	127.39	4,693	303,141	64.59
Merrimack .....	6,234	726,581	116.55	48	5,320	110.83	692	86,633	125.19	11,323	755,829	66.75
Hillsborough ...	7,969	1,008,692	126.57	32	3,407	106.46	190	23,336	122.82	11,936	857,461	71.83
Cheshire .....	4,689	544,734	116.17	50	6,115	122.30	198	28,234	142.59	7,015	501,743	71.52
Sullivan .....	3,653	438,831	120.12	*96	10,165	105.88	455	57,690	126.79	6,317	418,430	66.23
Grafton .....	8,862	1,127,520	127.23	52	6,445	123.94	631	80,872	128.16	18,578	1,207,990	65.02
Coos .....	5,505	717,573	130.34	61	8,090	132.62	30	3,655	121.83	11,705	780,960	66.72
Totals .....	52,664	\$6,518,184	\$123.76	428	\$49,332	\$115.26	3,574	\$447,362	\$123.17	93,013	\$6,272,642	\$67.43

\*Includes 70 Buffaloes.

TABLE 13—Continued.  
SUMMARY.

COUNTIES.	OTHER NEAT STOCK.			SHEEP.			HOGS.			FOWLS.			CARRIAGES AND AUTOMOBILES.		
	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	Average per head.	No.	Val.	No.	No.	Val.	No.
Rockingham .	1,581	\$82,877	\$52.42	945	\$9,319	\$9.86	862	\$23,652	\$27.43	34,024	\$35,575	1,962		\$944,430	
Stafford .	871	53,735	61.69	612	6,725	10.98	153	4,545	29.70	13,309	16,377	1,129		614,440	
Belknap .	1,352	77,781	57.53	1,868	16,600	8.88	147	4,010	27.27	5,630	7,005	652		456,653	
Carroll .	906	68,284	75.36	1,045	8,891	8.50	331	8,677	26.21	5,765	7,971	1,077		363,415	
Merrimack .	2,913	160,004	54.92	3,895	35,457	9.10	573	15,569	27.17	28,087	26,486	1,663		1,019,186	
Hillsborough .	2,412	127,278	52.76	1,375	12,793	9.30	1,268	33,331	26.28	50,689	64,275	1,414		2,267,950	
Cheshire .	1,360	78,631	57.81	2,331	23,743	10.18	409	11,377	27.81	12,005	15,230	679		627,123	
Sullivan .	2,297	116,705	50.80	1,974	19,975	10.11	174	5,659	32.52	7,031	6,626	978		402,021	
Grafton .	4,865	250,688	51.52	3,854	43,667	11.33	672	17,133	25.49	9,767	12,082	1,555		904,146	
Coos .	1,768	102,582	58.02	2,349	31,242	13.30	575	12,157	21.14	905	1,300	895		547,155	
Totals . . .	20,325	\$1,118,565	\$55.03	20,248	\$208,412	\$10.29	5,164	\$136,110	\$26.35	167,212	\$192,927	12,404		\$8,146,519	

TABLE 13—Continued.

## SUMMARY.

COUNTIES.	Portable mills. u Boats.	Wood and lumber, Laws 1911, c. 82.	Municipal bonds and notes.	Stock in national banks in this State.	Soldiers' exemp- tions.	Money on hand, at interest or on deposit.	Stock in trade.
Rockingham .....	\$89,253	\$719,245	\$312,394	\$177,658	\$316,513	\$1,173,103	\$2,975,468
Strafford .....	25,540	281,188	187,136	287,124	115,265	306,523	5,470,113
Belknap .....	192,954	315,405	104,806	124,699	114,827	374,194	2,146,179
Carroll .....	106,640	496,267	133,165	52,698	94,990	732,556	871,542
Merrimack .....	92,005	787,323	554,696	318,697	233,596	823,406	4,101,834
Hillsborough .....	40,055	603,408	461,890	425,769	272,847	1,749,996	19,812,854
Cheshire .....	44,180	302,194	118,516	749,928	159,590	618,817	2,731,820
Sullivan .....	87,215	242,862	17,900	216,262	80,070	334,906	1,828,448
Grafton .....	87,773	758,948	366,168	277,469	194,397	2,916,396	3,186,401
Coos .....	17,130	1,380,363	41,233	272,708	75,490	354,248	3,363,822
Totals .....	\$772,745	\$5,887,208	\$2,297,904	\$2,905,012	\$1,657,585	\$9,384,145	\$46,488,481

TABLE 13—Concluded.  
SUMMARY.

COUNTIES.	Polls, No.	a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries.	Mills, factories, and machinery.	Improved and un- improved lands and buildings.	Amount of inven- tory.	Amount of taxes, including poll taxes.	Property rate per cent.
Rockingham .....	14,246	\$123,250	\$1,530,933	\$37,464,616	\$47,172,339	\$979,359.00	\$2.01
Strafford .....	10,295	2,800	4,600,419	20,941,377	33,580,717	643,282.40	1.85
Belknap .....	6,380	43,200	1,820,464	15,857,798	22,281,458	427,650.09	1.86
Carroll .....	4,779	14,300	201,354	12,701,154	16,605,177	276,854.64	1.61
Merrimack .....	13,818	85,055	3,470,439	35,788,200	48,852,720	1,000,903.84	1.99
Hillsborough .....	37,655	689,349	30,455,097	85,042,471	143,679,412	2,556,960.52	1.73
Cheshire .....	8,484	21,900	3,946,490	23,921,393	34,292,168	712,140.35	2.03
Sullivan .....	6,202	147,700	2,162,954	13,797,613	20,313,962	427,381.86	2.04
Grafton .....	12,025	191,450	2,589,899	30,901,479	44,926,526	882,929.97	1.91
Coos .....	9,507	103,100	6,907,292	23,113,090	37,757,700	755,246.39	1.95
Totals .....	123,391	\$1,422,104	\$57,685,341	\$299,529,191	\$449,462,179	\$8,662,709.06	\$1.87
Unincorporated places .....	.....	.....	.....	.....	3,865,500	11,813.79	.305
Poll taxes .....	.....	.....	.....	.....	\$453,327,679	\$8,674,522.85	.....
Property taxes .....	.....	.....	.....	.....	.....	246,782.00	.....
						\$8,427,740.85	\$1.86

**EQUALIZED VALUATION UPON WHICH  
THE APPORTIONMENT OF STATE  
AND COUNTY TAXES ARE MADE.**



TABLE 14.

## ROCKINGHAM COUNTY.

EQUALIZED VALUATION UPON WHICH THE APPORTIONMENT OF STATE AND COUNTY TAXES IS MADE, AND THE SUM TO BE PAID BY EACH TOWN ON EACH \$1,000 OF THE STATE TAX, 1919.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917
Atkinson .....	\$414,760	.....	\$1,400	\$31,696	\$6,690	\$454,546	\$0.82	\$0.86
Auburn .....	628,259	.....	.....	230,971	3,305	862,535	1.55	1.66
Brentwood .....	416,001	.....	100	88,095	2,855	507,051	.91	.97
Candia .....	513,035	.....	1,100	273,768	6,422	794,325	1.44	1.51
Chester .....	557,715	.....	.....	283,612	6,499	847,826	1.52	1.66
Danville .....	325,550	.....	.....	57,988	2,087	385,625	.70	.65
Deerfield .....	654,270	.....	.....	206,754	4,686	865,710	1.55	1.59
Derry .....	3,761,737	\$391,000	2,750	640,501	66,728	4,862,716	8.74	9.53
East Kingston .....	306,022	.....	1,500	17,303	6,607	331,932	.61	.61
Epping .....	827,922	19,000	6,100	218,478	29,414	1,110,914	2.02	2.09
Exeter .....	5,159,110	.....	35,775	718,399	199,994	6,113,278	10.98	11.26
Fremont .....	471,871	.....	230	139,781	9,284	621,186	1.12	1.16
Greenland .....	535,230	2,500	.....	81,503	16,753	635,986	1.14	1.20
Hamstead .....	641,062	.....	.....	47,186	12,553	700,801	1.27	1.21
Hampton .....	2,514,419	5,000	500	158,712	25,549	2,704,180	4.86	4.93
Hampton Falls .....	568,942	.....	14,500	50,675	7,241	641,358	1.16	1.16
Kensington .....	317,940	.....	.....	31,952	1,059	350,951	.64	.63
Kingston .....	630,645	.....	1,400	72,997	7,053	712,095	1.29	1.40
Londonderry .....	1,025,141	.....	900	359,776	22,484	1,408,301	2.52	2.61

Newcastle .....	485,423	.....	275	90,216	2,203	578,117	1.04	1.00
Newfields .....	221,233	.....	2,600	67,769	36,171	327,773	.59	.64
Newington .....	402,282	.....	.....	82,731	7,055	492,068	.89	.88
Newmarket .....	2,174,514	1,000,000	1,800	173,033	15,792	3,365,139	6.04	3.95
Newton .....	599,688	.....	600	8,539	13,571	622,398	1.12	1.12
North Hampton .....	1,455,083	.....	8,000	157,868	3,760	1,624,711	2.93	2.96
Northwood .....	615,193	.....	500	265,836	508	882,037	1.60	1.64
Nottingham .....	703,415	.....	.....	91,183	39	794,637	1.45	1.47
Plaistow .....	840,924	.....	1,200	19,332	37,298	898,754	1.61	1.54
Portsmouth .....	12,526,814	735,100	190,825	2,631,147	402,836	16,486,722	29.55	28.76
Raymond .....	813,348	.....	900	344,910	9,477	1,168,635	2.09	2.13
Rye .....	1,550,250	.....	2,600	345,772	5,619	1,904,241	3.42	3.73
Salem .....	2,177,664	.....	1,000	32,413	46,147	2,257,234	4.04	4.26
Sandown .....	241,668	.....	.....	29,214	3,851	274,733	.50	.46
Seabrook .....	534,057	.....	.....	4,588	7,125	545,770	.98	.98
South Hampton .....	249,559	.....	.....	12,493	130	262,182	.48	.41
Stratham .....	497,261	.....	2,600	109,666	5,199	614,726	1.11	1.14
Windham .....	814,332	.....	.....	94,118	11,912	920,362	1.66	1.72
Totals .....	\$47,172,339	\$2,152,600	\$279,175	\$8,271,475	\$1,045,956	\$58,921,545	\$105.94	\$105.48

TABLE 14.—Continued.  
STRAFFORD COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Barrington .....	\$631,535	.....	\$525	\$159,103	\$10,573	\$801,736	\$1.45	\$1.57
Dover .....	12,447,645	\$176,000	15,950	2,955,032	386,705	15,982,332	28.73	29.26
Durham .....	856,907	.....	.....	130,079	31,827	1,018,813	1.82	1.74
Farmington .....	1,619,426	65,500	4,950	586,980	18,241	2,295,097	4.12	4.33
Lee .....	465,888	.....	.....	81,967	16,027	563,882	1.01	.98
Madbury .....	271,729	.....	.....	95,778	5,919	373,426	.67	.84
Middleton .....	133,221	.....	.....	15,309	.....	148,530	.25	.26
Milton .....	2,018,398	.....	1,025	458,508	.....	2,482,756	4.48	3.86
New Durham .....	375,090	.....	250	88,102	2,805	466,247	.81	1.02
Rochester .....	7,171,120	110,000	25,350	2,180,025	171,960	9,658,455	17.39	18.18
Rollinsford .....	1,521,515	.....	775	302,162	34,965	1,859,417	3.34	3.23
Somersworth .....	5,430,050	.....	5,000	1,159,137	93,540	6,687,727	12.03	12.58
Strafford .....	638,193	.....	.....	142,902	.....	781,095	1.41	1.46
Totals .....	\$33,580,717	\$351,500	\$53,825	\$8,356,084	\$777,387	\$43,119,513	\$77.51	\$79.31

TABLE 14.—Continued.  
BELKNAP COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Alton .....	\$1,432,101	.....	\$5,000	\$201,033	\$48,527	\$1,686,661	\$3.01	\$3.30
Barnstead .....	718,800	.....	6,400	301,870	18,925	1,045,995	1.87	2.01
Belmont .....	935,671	.....	500	201,364	12,136	1,149,671	2.04	2.20
Center Harbor .....	801,852	.....	225	185,829	381	988,287	1.75	1.74
Gilford .....	984,661	.....	1,800	131,587	12,868	1,130,916	2.03	2.10
Gilmanton .....	752,945	.....	.....	187,373	.....	940,318	1.69	1.50
Laconia .....	11,319,112	\$35,000	42,975	2,227,328	233,848	13,858,263	24.91	24.61
Meredith .....	1,732,988	.....	10,600	404,917	23,796	2,172,301	3.90	4.19
New Hampton .....	641,767	.....	500	135,411	4,401	782,079	1.40	1.42
Sanbornton .....	860,010	.....	.....	195,962	3,365	1,059,337	1.88	1.91
Tilton .....	2,101,551	50,000	6,775	676,280	251,333	3,085,939	5.53	5.90
Totals .....	\$22,281,458	\$85,000	\$74,775	\$4,848,954	\$609,580	\$27,899,767	\$50.01	\$50.88

TABLE 14.—Continued.  
CARROLL COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments except Lays 1908, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Albany .....	\$256,874	.....	.....	\$4,471	.....	\$261,345	\$0.46	\$0.75
Bartlett .....	729,522	.....	.....	47,474	\$38,385	815,381	1.46	1.52
Brookfield .....	258,075	.....	.....	34,459	1,800	294,334	.52	.52
Chatham .....	218,327	.....	.....	1,925	.....	220,252	.40	.42
Conway .....	3,008,849	.....	\$2,300	348,116	63,994	3,423,259	6.15	6.11
Eaton .....	239,694	.....	.....	9,034	.....	248,748	.44	.46
Effingham .....	488,240	.....	.....	43,926	.....	532,166	.96	1.00
Freedom .....	425,042	.....	.....	35,312	.....	460,354	.83	.82
Hart's Location .....	120,970	.....	.....	524	9,302	130,796	.23	.24
Jackson .....	719,418	.....	750	45,770	.....	765,938	1.37	1.17
Madison .....	619,754	.....	1,000	36,609	.....	663,896	1.19	1.04
Moultonborough .....	1,333,805	.....	.....	240,145	23,204	1,597,154	2.86	3.30
Ossipee .....	984,683	.....	100	329,941	16,853	1,331,577	2.40	2.59
Sandwich .....	1,442,492	.....	2,400	186,167	12,010	1,643,069	2.94	2.69
Tamworth .....	1,216,881	.....	.....	114,323	.....	1,331,204	2.40	2.48
Tuftonborough .....	816,797	.....	800	48,632	.....	866,229	1.54	1.54
Wakefield .....	1,193,175	\$4,000	4,450	400,481	55,757	1,657,863	2.97	3.18
Wolfeboro .....	2,522,579	10,000	2,400	440,946	27,012	3,002,937	5.40	5.13
Hale's Location .....	10,000	.....	.....	.....	.....	10,000	.01	.02
<b>Totals .....</b>	<b>\$16,605,177</b>	<b>\$14,000</b>	<b>\$14,200</b>	<b>\$2,368,275</b>	<b>\$254,850</b>	<b>\$19,256,502</b>	<b>\$34.53</b>	<b>\$34.98</b>

TABLE 14.—Continued.  
MERRIMACK COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Allenstown .....	\$1,123,711	\$200,000	\$1,400	\$129,490	\$13,778	\$1,468,379	\$2.63	\$2.26
Andover .....	893,376	.....	2,700	305,847	30,430	1,232,353	2.23	2.44
Boscawen .....	893,531	.....	775	264,578	42,923	1,201,307	2.16	2.14
Bow .....	1,166,458	.....	.....	167,697	7,133	1,341,288	2.41	2.40
Bradford .....	650,368	.....	4,775	297,055	32,368	984,566	1.77	2.00
Canterbury .....	701,054	.....	.....	239,766	6,762	947,582	1.70	1.82
Chichester .....	514,341	.....	200	277,967	54,078	846,586	1.51	1.40
Concord .....	20,440,315	147,000	349,300	8,280,939	1,998,270	31,215,824	56.09	60.31
Danbury .....	359,322	.....	.....	191,933	13,515	564,770	1.01	1.10
Dunbarton .....	456,968	.....	.....	172,895	8,534	683,397	1.14	1.15
Epsom .....	641,948	.....	3,675	283,250	19,491	948,364	1.69	1.76
Franklin .....	5,640,802	177,000	11,000	1,488,071	245,713	7,568,586	13.59	13.85
Henniker .....	1,207,740	30,000	39,300	405,126	86,796	1,768,962	3.17	3.15
Hill .....	474,562	.....	.....	139,035	8,199	621,796	1.12	1.12
Hooksett .....	1,388,484	.....	13,500	250,431	50,433	1,673,848	3.02	3.27
Hopkinton .....	1,348,461	.....	6,123	679,811	21,752	2,056,149	3.69	3.76
London .....	662,676	.....	1,500	487,554	23,369	1,175,099	2.11	2.17
Newbury .....	1,224,812	.....	300	104,161	10,340	1,339,613	2.40	2.60
New London .....	1,266,136	.....	250	205,328	9,829	1,481,543	2.67	2.71
Northfield .....	1,604,170	.....	.....	263,128	16,001	1,913,299	3.43	3.10
Pembroke .....	1,858,190	.....	28,400	700,135	20,009	2,606,734	4.68	4.70
Pittsfield .....	1,538,520	.....	3,150	699,527	72,322	2,333,519	4.19	4.30
Salisbury .....	412,271	.....	.....	161,691	753	574,715	1.03	1.04
Sutton .....	601,330	.....	.....	177,606	1,927	780,863	1.41	1.44
Warner .....	932,412	.....	15,550	428,622	108,408	1,484,992	2.67	3.39
Webster .....	505,762	.....	.....	221,992	14,859	742,613	1.33	1.34
Wilmot .....	355,000	.....	500	121,359	5,127	481,986	.86	.90
Totals .....	\$48,852,720	\$584,000	\$482,400	\$17,144,994	\$2,982,119	\$69,967,233	\$126.71	\$131.62

TABLE 14.—Continued.  
HILLSBOROUGH COUNTY.

TOWNS.	Amount of Inventory.	Mann's establishments except, L. 166, 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Amherst .....	\$1,073,281	.....	\$500	\$284,023	\$40,207	\$1,398,011	\$2.52	\$2.61
Antrim .....	1,079,509	\$1,800	7,200	354,009	45,084	1,487,602	2.68	2.60
Bedford .....	1,087,660	.....	1,800	293,306	21,673	1,404,439	2.54	2.70
Bennington .....	846,862	.....	900	143,117	7,380	998,259	1.79	1.91
Brookline .....	517,872	.....	.....	53,640	10,500	582,012	1.04	1.06
Deering .....	303,171	.....	.....	56,607	1,971	361,749	.66	.74
Francetown .....	413,085	.....	4,100	163,242	5,392	585,819	1.05	1.07
Goffstown .....	2,408,649	.....	14,300	891,436	48,378	3,362,763	6.06	5.40
Greenfield .....	433,328	.....	1,950	80,264	22,882	538,424	.97	1.04
Greenville .....	1,203,359	30,000	9,100	196,022	13,486	1,451,967	2.62	2.20
Hancock .....	552,006	3,000	100	207,189	8,152	770,447	1.40	1.51
Hillsborough .....	1,600,509	.....	1,550	716,848	25,446	2,344,353	4.23	4.36
Hollis .....	912,739	.....	1,600	104,383	14,238	1,032,960	1.86	1.89
Hudson .....	1,175,433	.....	3,600	223,254	49,489	1,451,776	2.63	2.68
Litchfield .....	379,330	.....	3,000	127,734	13,409	523,473	.94	.93
Lyndeborough .....	485,304	.....	800	59,436	9,112	554,652	.99	1.00
Manchester .....	†88,258,059	2,500,000	745,200	14,750,855	2,292,652	108,546,766	195.08	189.32
Mason .....	347,647	.....	.....	50,826	5,494	403,967	.73	.80
Merrimack .....	1,513,265	9,700	.....	359,209	54,527	1,936,701	3.48	3.44
Milford .....	3,312,672	135,000	48,100	643,493	103,707	4,242,972	7.64	8.02
Mont Vernon .....	572,307	.....	.....	56,567	7,790	636,664	1.15	1.30

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Nashua .....	†26,675,077	.....	235,800	3,466,521	827,364	31,204,762	56.09	53.87
New Boston .....	968,608	.....	2,000	472,436	12,159	1,455,203	2.62	2.66
New Ipswich .....	1,181,905	.....	.....	115,075	12,794	1,309,774	2.35	2.18
Pelham .....	745,962	.....	.....	25,607	33,359	804,928	1.45	1.52
Peterborough .....	2,505,930	75,000	40,975	821,000	120,123	3,563,028	6.42	7.08
Sharon .....	213,875	.....	.....	4,855	.....	218,730	.38	.31
Temple .....	323,798	.....	.....	28,244	248	352,290	.64	.60
Weare .....	1,092,020	.....	3,575	450,739	7,710	1,554,044	2.80	3.01
Wilton .....	1,440,587	.....	6,575	237,548	31,647	1,716,357	3.09	3.23
Windsor .....	55,603	.....	.....	6,840	.....	62,443	.11	.10
Totals .....	\$143,679,412	\$2,754,500	\$1,132,725	\$25,444,325	\$3,846,373	\$176,857,335	\$318.01	\$311.13

†\$5,106,850 included in inventory.

†\$2,077,410 included in inventory.



TABLE 14.—Continued.  
CHESHIRE COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Alstead .....	\$710,752	.....	.....	\$58,925	\$45	\$769,722	\$1.39	\$1.44
Chesterfield .....	1,092,246	.....	\$225	30,000	.....	1,122,471	2.01	1.93
Dublin .....	1,751,315	.....	.....	135,610	279	1,897,204	3.38	3.37
Fitzwilliam .....	858,555	.....	1,250	48,171	7,639	915,615	1.64	1.80
Gilsium .....	262,923	.....	500	33,038	18	296,479	.52	.55
Harrisville .....	743,057	.....	.....	35,066	4,182	782,305	1.40	1.30
Hinsdale .....	3,290,437	\$6,000	1,500	29,518	137,626	3,465,081	6.24	6.68
Jaffrey .....	1,796,056	95,000	2,300	306,774	10,220	2,210,350	3.98	4.02
Keene .....	11,481,824	316,000	261,150	996,739	363,501	13,419,214	24.13	23.86
Marlborough .....	877,250	.....	1,750	137,855	5,585	1,022,440	1.84	1.92
Marlow .....	285,422	5,000	.....	32,017	.....	322,439	.57	.60
Nelson .....	325,294	.....	.....	21,720	.....	347,014	.61	.58
Richmond .....	622,628	13,000	2,600	11,394	.....	649,622	1.15	1.16
Rindge .....	1,286,770	.....	.....	81,956	3,468	1,372,194	2.48	1.95
Roxbury .....	163,080	.....	.....	4,870	200	168,150	.28	.30
Stoddard .....	309,448	.....	.....	54,704	.....	364,152	.64	.65
Sullivan .....	215,056	.....	.....	33,410	.....	248,891	.43	.50
Surry .....	254,363	.....	435	28,651	.....	283,440	.50	.51
Swansey .....	1,419,212	.....	.....	76,095	426	1,517,292	2.73	2.67
Troy .....	929,311	.....	1,500	56,233	20,485	992,380	1.79	1.91
Walpole .....	2,720,358	.....	500	146,492	6,336	2,917,207	5.24	5.39
Westmoreland .....	635,876	.....	3,000	43,448	47,357	687,524	1.23	1.32
Winchester .....	2,360,935	85,000	.....	66,631	8,200	2,425,101	4.36	4.20
Totals .....	\$34,292,168	\$520,000	\$276,975	\$2,469,317	\$627,827	\$38,186,287	\$68.53	\$68.61

TABLE 14.—Continued.  
SULLIVAN COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Acworth .....	\$403,923	.....	\$200	\$27,169	.....	\$431,292	\$0.77	\$0.70
Charlestown .....	1,375,049	\$15,000	.....	59,211	\$33,918	1,483,178	2.67	2.68
Claremont .....	8,698,690	390,200	5,300	609,491	48,902	9,752,583	17.53	16.15
Cornish .....	1,147,836	.....	.....	49,647	1,900	1,199,383	2.15	2.05
Croydon .....	439,635	.....	.....	20,840	508	460,983	.82	.90
Goshen .....	234,950	.....	.....	17,348	.....	252,298	.45	.47
Grantham .....	391,947	.....	.....	13,456	1,110	406,513	.72	.62
Langdon .....	250,188	.....	.....	21,728	749	272,685	.48	.47
Lempster .....	291,024	.....	.....	23,002	296	316,322	.55	.53
Newport .....	3,549,317	.....	27,325	405,549	200,370	4,182,561	7.52	8.10
Plainfield .....	909,079	.....	.....	93,759	3,684	1,006,522	1.79	1.80
Springfield .....	477,676	.....	.....	24,972	.....	502,648	.90	.95
Sunapee .....	1,489,714	.....	100	161,165	4,550	1,655,529	2.97	3.12
Unity .....	344,006	.....	.....	13,765	.....	357,771	.62	.67
Washington .....	310,928	.....	.....	92,472	.....	403,400	.71	.69
Totals .....	\$20,313,962	\$405,200	\$32,925	\$1,635,574	\$295,987	\$22,683,648	\$40.65	\$39.90

TABLE 14.—Continued.  
GRAFTON COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments except, laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Alexandria .....	\$356,582	.....	.....	\$78,920	\$1,715	\$437,217	\$0.79	\$0.80
Ashland .....	1,482,891	.....	\$4,500	276,875	8,302	1,772,568	3.20	3.21
Bath .....	888,811	.....	275	111,275	11,546	1,011,907	1.92	1.77
Benton .....	198,415	.....	.....	18,027	1,385	217,827	.40	.37
Pethlehem .....	1,951,563	.....	.....	200,895	38,413	2,190,871	3.94	3.59
Bridgewater .....	289,454	.....	.....	64,697	3,429	357,580	.64	.65
Bristol .....	1,153,508	.....	7,775	547,500	37,002	1,745,785	3.14	3.31
Campton .....	968,844	.....	2,400	143,216	18,385	1,132,845	2.04	1.76
Canaan .....	1,111,455	\$15,000	2,225	246,659	44,165	1,419,504	2.56	2.62
Dorchester .....	283,863	.....	.....	13,075	370	297,308	.52	.44
Easton .....	220,871	.....	.....	50,161	.....	280,032	.50	.47
Ellsworth .....	120,685	.....	.....	6,196	.....	126,881	.23	.23
Enfield .....	1,423,280	.....	500	241,843	62,666	1,728,289	3.12	2.78
Franconia .....	767,709	.....	.....	197,657	9,178	974,544	1.75	1.90
Grafton .....	597,482	.....	.....	191,835	12,098	801,415	1.43	1.41
Groton .....	291,396	.....	.....	17,383	.....	308,779	.53	.37
Hanover .....	3,331,806	.....	5,325	397,502	14,626	3,749,259	6.73	7.45
Haverhill .....	2,862,277	.....	3,300	581,533	100,656	3,547,766	6.37	6.53
Hebron .....	241,940	.....	.....	51,674	762	294,376	.52	.54
Holderness .....	1,262,247	.....	.....	119,960	2,836	1,385,043	2.49	2.56
Landaff .....	388,560	.....	.....	83,998	1,069	473,627	.85	.90

Lebanon .....	5,189,346	20,000	14,900	753,761	146,938	6,124,945	11.04	11.62
Lincoln .....	4,520,364	.....	600	107,379	2,182	4,630,525	8.13	8.17
Lisbon .....	2,105,289	9,000	.....	592,048	18,144	2,724,481	4.90	5.03
Littleton .....	3,045,091	52,500	1,750	1,053,310	26,636	4,179,787	7.53	7.86
Livemore .....	784,435	.....	.....	3,760	.....	788,195	1.42	1.15
Lyman .....	315,184	.....	.....	23,822	.....	339,006	.61	.57
Lyme .....	895,635	.....	2,100	137,950	2,159	1,037,844	1.87	1.93
Monroe .....	467,624	.....	.....	11,465	.....	479,089	.87	.88
Orange .....	172,834	.....	.....	18,351	1,093	192,278	.34	.37
Orford .....	801,100	.....	.....	54,177	.....	855,277	1.55	1.38
Piermont .....	759,612	.....	.....	26,171	.....	785,783	1.43	1.17
Plymouth .....	1,883,324	190,000	20,200	613,171	135,537	2,842,232	5.13	5.45
Rumney .....	690,696	.....	750	180,225	15,403	887,074	1.60	1.65
Thornton .....	416,398	.....	.....	43,229	5,420	465,047	.85	.69
Warren .....	548,333	.....	.....	87,492	23,051	658,876	1.18	1.19
Waterville .....	1,271,000	.....	.....	1,487	.....	1,272,487	2.30	.89
Wentworth .....	365,586	.....	.....	124,213	22,138	511,937	.93	.97
Woodstock .....	501,036	.....	500	67,462	19,655	588,653	1.06	1.04
Totals .....	\$44,926,526	\$286,500	\$67,100	\$7,549,854	\$786,959	\$53,616,939	\$96.41	\$95.67

TABLE 14.  
ROCKINGHAM COUNTY.

EQUALIZED VALUATION UPON WHICH THE APPORTIONMENT OF STATE AND COUNTY TAXES IS MADE, AND THE SUM TO BE PAID BY EACH TOWN ON EACH \$1,000 OF THE STATE TAX, 1919.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 186.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917
Atkinson .....	\$414,760	.....	\$1,400	\$31,696	\$6,690	\$454,546	\$0.82	\$0.86
Auburn .....	628,259	.....	.....	230,971	3,305	862,535	1.55	1.66
Brentwood .....	416,001	.....	100	88,095	2,855	507,051	.91	.97
Candia .....	513,035	.....	1,100	273,768	6,422	794,325	1.44	1.51
Chester .....	557,715	.....	.....	283,612	6,499	847,826	1.52	1.66
Danville .....	325,550	.....	.....	57,988	2,087	385,625	.70	.65
Deerfield .....	654,270	.....	.....	206,754	4,686	865,710	1.55	1.59
Derry .....	3,761,737	\$391,000	2,750	640,501	66,728	4,862,716	8.74	9.53
East Kingston .....	306,022	.....	1,500	17,803	6,607	331,932	.61	.61
Epping .....	827,922	19,000	6,100	218,478	29,414	1,110,914	2.02	2.09
Exeter .....	5,159,110	.....	35,775	718,399	199,994	6,113,278	10.98	11.26
Fremont .....	471,871	.....	250	139,781	9,284	621,186	1.12	1.16
Greenland .....	535,230	2,500	.....	81,503	16,753	635,986	1.14	1.20
Hamstead .....	641,062	.....	.....	47,186	12,553	700,801	1.27	1.21
Hampton .....	2,514,419	5,000	500	158,712	25,549	2,704,180	4.86	4.93
Hampton Falls .....	568,942	.....	14,500	50,675	7,241	641,358	1.16	1.16
Kensington .....	317,940	.....	.....	31,952	3,591	350,951	.64	.63
Kingston .....	630,645	.....	1,400	72,997	7,053	712,095	1.29	1.40
Londonderry .....	1,025,141	.....	900	359,776	22,484	1,408,301	2.52	2.61

Newcastle .....	485,423	.....	.....	278	90,216	2,203	578,117	1.04	1.00
Newfields .....	221,233	.....	.....	2,600	67,769	36,171	327,773	.59	.64
Newington .....	402,282	.....	.....	.....	82,731	7,055	492,068	.89	.88
Newmarket .....	2,174,514	1,000,000	.....	1,800	173,033	15,792	3,365,139	6.04	3.95
Newton .....	599,688	.....	.....	600	8,539	13,571	622,398	1.12	1.12
North Hampton .....	1,455,083	.....	.....	8,000	157,868	3,760	1,624,711	2.93	2.96
Northwood .....	615,193	.....	.....	500	265,836	508	882,037	1.60	1.64
Nottingham .....	703,415	.....	.....	.....	91,183	39	794,637	1.45	1.47
Plaistow .....	840,924	.....	.....	1,200	19,332	37,298	898,754	1.61	1.54
Portsmouth .....	12,526,814	735,100	.....	190,825	2,631,147	402,836	16,486,722	29.55	28.76
Raymond .....	813,348	.....	.....	900	344,910	9,477	1,168,635	2.09	2.13
Rye .....	1,530,250	.....	.....	2,600	345,772	5,619	1,904,241	3.42	3.73
Salem .....	2,177,664	.....	.....	1,000	32,413	46,147	2,257,224	4.04	4.26
Sandown .....	241,668	.....	.....	.....	29,214	3,851	274,733	.50	.46
Seabrook .....	534,057	.....	.....	.....	4,588	7,125	545,770	.98	.98
South Hampton .....	249,559	.....	.....	.....	12,493	130	262,182	.48	.41
Stratham .....	497,261	.....	.....	2,600	109,666	5,199	614,726	1.11	1.14
Windham .....	814,332	.....	.....	.....	94,118	11,912	920,362	1.66	1.72
Totals .....	\$47,172,339	\$2,152,600	\$279,175	\$2,152,600	\$8,271,475	\$1,045,956	\$58,921,545	\$105.94	\$105.48

TABLE 14.—Continued.  
STRAFFORD COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Barrington .....	\$631,535	.....	\$525	\$159,103	\$10,573	\$801,736	\$1.45	\$1.57
Dover .....	12,447,645	\$176,000	15,950	2,956,032	386,705	15,982,332	28.73	29.26
Durham .....	856,907	.....	.....	130,079	31,827	1,018,813	1.82	1.74
Farmington .....	1,619,426	65,500	4,950	586,980	18,241	2,295,097	4.12	4.33
Lee .....	465,888	.....	.....	81,967	16,027	563,882	1.01	.98
Madbury .....	271,729	.....	.....	95,778	5,919	373,426	.67	.84
Middleton .....	133,221	.....	.....	15,309	.....	148,530	.25	.26
Milton .....	2,018,398	.....	1,025	458,508	4,825	2,482,756	4.48	3.86
New Durham .....	375,090	.....	250	88,102	2,805	466,247	.81	1.02
Rochester .....	7,171,120	110,000	25,350	2,180,025	171,960	9,658,455	17.39	18.18
Rollinsford .....	1,521,515	.....	775	302,162	34,965	1,859,417	3.34	3.23
Somersworth .....	5,430,050	.....	5,000	1,159,137	93,540	6,687,727	12.03	12.58
Strafford .....	638,193	.....	.....	142,902	.....	781,095	1.41	1.46
Totals .....	\$33,580,717	\$351,500	\$53,825	\$8,356,084	\$777,387	\$43,119,513	\$77.51	\$79.31

TABLE 14.—Continued.  
BELKNAP COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt. Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Alton .....	\$1,432,101	.....	\$5,000	\$201,033	\$48,527	\$1,686,661	\$3.01	\$3.30
Barnstead .....	718,800	.....	6,400	301,870	18,925	1,045,995	1.87	2.01
Belmont .....	935,671	.....	500	201,364	12,136	1,149,671	2.04	2.20
Center Harbor .....	801,852	.....	225	185,829	381	988,287	1.75	1.74
Gilford .....	984,661	.....	1,800	131,587	12,868	1,130,916	2.03	2.10
Gilmanton .....	752,945	.....	.....	187,373	.....	940,318	1.69	1.50
Laconia .....	11,319,112	\$35,000	42,975	2,227,328	233,848	13,858,263	24.91	24.61
Meredith .....	1,732,988	.....	10,600	404,917	23,796	2,172,301	3.90	4.19
New Hampton .....	641,767	.....	500	135,411	4,401	782,079	1.40	1.42
Sanbornton .....	860,010	.....	.....	195,962	3,365	1,059,337	1.88	1.91
Tilton .....	2,101,551	50,000	6,775	676,280	251,333	3,085,939	5.53	5.90
Totals .....	\$22,281,458	\$85,000	\$74,775	\$4,848,954	\$609,580	\$27,999,767	\$50.01	\$50.88



TABLE 14.—Continued.  
CARROLL COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 186.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Albany .....	\$256,874	.....	.....	\$4,471	.....	\$261,345	\$0.46	\$0.75
Bartlett .....	729,522	.....	.....	47,474	\$38,385	815,381	1.46	1.52
Brookfield .....	258,075	.....	.....	34,459	1,800	294,334	.52	.52
Chatham .....	218,327	.....	.....	1,925	.....	220,252	.40	.42
Conway .....	3,008,849	.....	\$2,300	348,116	63,994	3,423,259	6.15	6.11
Eaton .....	239,694	.....	.....	9,054	.....	248,748	.44	.46
Effingham .....	488,240	.....	.....	43,926	.....	532,166	.96	1.00
Freedom .....	425,042	.....	.....	35,312	.....	460,354	.83	.82
Hart's Location .....	120,970	.....	.....	524	9,302	130,796	.23	.24
Jackson .....	719,418	.....	750	45,770	.....	765,938	1.37	1.17
Madison .....	619,754	.....	1,000	36,609	6,533	663,896	1.19	1.04
Moultonborough .....	1,333,805	.....	.....	240,145	23,204	1,597,154	2.86	3.30
Ossipee .....	984,683	.....	100	329,941	16,853	1,331,577	2.40	2.59
Sandwich .....	1,442,492	.....	2,400	186,167	12,010	1,643,069	2.94	2.69
Tamworth .....	1,216,881	.....	.....	114,323	.....	1,331,204	2.40	2.48
Tuftonborough .....	816,797	.....	800	48,632	.....	866,229	1.54	1.54
Wakefield .....	1,193,175	\$4,000	4,450	400,481	55,757	1,657,863	2.97	3.18
Wolfeboro .....	2,522,579	10,000	2,400	440,946	27,012	3,002,937	5.40	5.13
Hale's Location .....	10,000	.....	.....	.....	.....	10,000	.01	.02
Totals .....	\$16,605,177	\$14,000	\$14,200	\$2,368,275	\$254,850	\$19,256,502	\$34.53	\$34.98

TABLE 14.—Continued.  
MERRIMACK COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments except, laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Allentown .....	\$1,123,711	\$200,000	\$1,400	\$129,490	\$13,778	\$1,468,379	\$2.63	\$2.26
Andover .....	893,376	.....	2,700	305,847	30,430	1,232,353	2.23	2.44
Boscawen .....	893,531	.....	775	264,578	42,923	1,201,807	2.16	2.14
Bow .....	1,166,458	.....	.....	167,697	7,133	1,341,288	2.41	2.40
Bradford .....	650,368	.....	4,775	297,055	32,368	984,566	1.77	2.00
Canterbury .....	701,054	.....	.....	239,766	6,762	947,582	1.70	1.82
Chichester .....	514,341	.....	200	277,967	54,078	846,586	1.51	1.40
Concord .....	20,440,315	147,000	349,300	8,280,939	1,998,270	31,215,824	56.09	60.31
Danbury .....	359,322	.....	.....	101,933	13,515	564,770	1.01	1.10
Dunbarton .....	456,968	.....	.....	172,895	8,534	698,397	1.14	1.15
Epsom .....	641,948	.....	3,675	283,250	19,491	948,364	1.69	1.76
Franklin .....	5,640,802	177,000	11,000	1,488,071	245,713	7,562,586	13.59	13.85
Henniker .....	1,207,740	30,000	39,300	405,126	86,796	1,768,962	3.17	3.15
Hill .....	474,562	.....	.....	139,035	8,199	621,796	1.12	1.12
Hooksett .....	1,358,484	.....	13,500	250,431	50,433	1,672,848	3.02	3.27
Hopkinton .....	1,348,461	.....	6,125	679,811	21,752	2,056,149	3.69	3.76
Loudon .....	662,676	.....	1,500	487,554	23,369	1,175,099	2.11	2.17
Newbury .....	1,224,812	.....	300	104,161	10,340	1,339,613	2.40	2.60
New London .....	1,266,136	.....	250	205,328	9,829	1,481,543	2.67	2.71
Northfield .....	1,604,170	.....	.....	263,128	16,001	1,913,299	3.43	3.10
Pembroke .....	1,858,190	30,000	28,400	700,135	20,009	2,606,734	4.68	4.70
Pittsfield .....	1,558,520	.....	3,150	699,527	72,322	2,333,519	4.19	4.30
Salisbury .....	412,271	.....	.....	161,691	753	574,715	1.03	1.04
Sutton .....	601,330	.....	.....	177,606	1,927	780,863	1.41	1.44
Warner .....	932,412	.....	15,550	428,622	108,408	1,484,992	2.67	3.39
Webster .....	505,762	.....	.....	221,992	14,859	742,613	1.33	1.34
Wilnot .....	355,000	.....	500	121,359	5,127	481,986	.86	.90
Totals .....	\$48,852,720	\$584,000	\$482,400	\$17,144,994	\$2,923,119	\$69,967,233	\$125.71	\$131.62

TABLE 14.—Continued.  
HILLSBOROUGH COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Amherst .....	\$1,073,281	.....	\$500	\$284,023	\$40,207	\$1,398,011	\$2.52	\$2.61
Antrim .....	1,079,509	.....	7,200	354,009	45,084	1,487,602	2.68	2.60
Bedford .....	1,087,660	.....	1,800	293,306	21,673	1,404,439	2.54	2.70
Bennington .....	846,862	.....	900	143,117	7,380	998,259	1.79	1.91
Brookline .....	517,872	.....	.....	53,640	10,500	582,012	1.04	1.05
Deering .....	303,171	.....	.....	56,607	1,971	361,749	.66	.74
Francesstown .....	413,085	.....	4,100	163,242	5,392	585,819	1.05	1.07
Goffstown .....	2,408,649	.....	14,300	891,436	48,378	3,362,763	6.06	5.40
Greenfield .....	433,328	.....	1,950	80,264	22,882	538,424	.97	1.04
Greenville .....	1,203,359	30,000	9,100	196,022	13,486	1,451,967	2.62	2.20
Hancock .....	552,006	3,000	100	207,189	8,152	770,447	1.40	1.51
Hillsborough .....	1,600,509	.....	1,550	716,848	25,446	2,344,353	4.23	4.36
Hollis .....	912,739	.....	1,600	104,383	14,238	1,032,960	1.86	1.89
Hudson .....	1,175,433	.....	3,600	223,254	49,489	1,451,776	2.63	2.68
Litchfield .....	379,330	.....	3,000	127,734	13,409	528,473	.94	.93
Lyndeborough .....	485,304	.....	800	59,436	9,112	554,652	.99	1.00
Manchester .....	†88,258,059	2,500,000	745,200	14,730,855	2,292,652	108,546,766	195.08	189.32
Mason .....	347,647	.....	.....	50,826	5,494	403,967	.73	.80
Merrimack .....	1,513,265	9,700	.....	359,209	54,527	1,936,701	3.48	3.44
Milford .....	3,312,672	135,000	48,100	643,493	103,707	4,242,972	7.64	8.02
Mont Vernon .....	572,307	.....	.....	56,567	7,790	636,664	1.15	1.30

Nashua .....	†26,675,077	.....	235,800	3,466,521	827,364	31,204,762	56.09	53.87
New Boston .....	968,608	.....	2,000	472,436	12,159	1,455,203	2.62	2.66
New Ipswich .....	1,181,906	.....	.....	115,075	12,794	1,309,774	2.35	2.18
Pelham .....	745,962	.....	.....	25,607	33,359	804,928	1.45	1.52
Peterborough .....	2,505,930	75,000	40,975	821,000	120,123	3,563,028	6.42	7.08
Sharon .....	213,875	.....	.....	4,855	.....	218,730	.38	.31
Temple .....	323,798	.....	.....	28,244	248	352,290	.64	.60
Weare .....	1,092,020	.....	3,575	450,739	7,710	1,554,044	2.80	3.01
Wilton .....	1,440,587	.....	6,575	237,548	31,647	1,716,357	3.09	3.23
Windsor .....	55,603	.....	.....	6,840	.....	62,443	.11	.10
Totals .....	\$143,679,412	\$2,754,500	\$1,132,725	\$25,444,325	\$3,846,373	\$176,857,335	\$318.01	\$311.13

†\$5,106,850 included in inventory.

†\$2,077,410 included in inventory.

TABLE 14.—Continued.  
CHESHIRE COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Alstead .....	\$710,752	.....	.....	\$58,925	\$45	\$769,722	\$1.39	\$1.44
Chesterfield .....	1,092,246	.....	\$225	30,000	.....	1,122,471	2.01	1.93
Dublin .....	1,751,315	.....	.....	135,610	279	1,887,204	3.38	3.37
Fitzwilliam .....	858,555	.....	1,250	48,171	7,639	915,615	1.64	1.80
Gilsium .....	262,923	.....	500	33,038	18	296,479	.52	.55
Harrisville .....	743,057	.....	.....	35,066	4,182	782,305	1.40	1.30
Hinsdale .....	3,290,437	\$6,000	1,500	29,518	137,626	3,465,081	6.24	6.68
Jaffrey .....	1,796,056	95,000	2,300	306,774	10,220	2,210,350	3.98	4.02
Keene .....	11,481,824	316,000	261,150	996,739	363,501	13,419,214	24.13	23.86
Marlborough .....	877,250	.....	1,750	137,855	5,585	1,022,440	1.84	1.92
Marlow .....	285,422	5,000	.....	32,017	.....	322,439	.57	.60
Nelson .....	325,394	.....	.....	21,720	.....	347,014	.61	.58
Richmond .....	622,628	13,000	2,600	11,394	.....	649,622	1.15	1.16
Rindge .....	1,286,770	.....	.....	81,956	3,468	1,372,194	2.48	1.95
Roxbury .....	163,080	.....	.....	4,870	200	168,150	.28	.30
Stoddard .....	309,448	.....	.....	54,704	.....	364,152	.64	.65
Sullivan .....	215,056	.....	425	33,410	.....	248,891	.43	.50
Surry .....	254,363	.....	.....	28,651	426	283,440	.50	.51
Swansey .....	1,419,212	.....	1,500	76,095	20,485	1,517,292	2.73	2.67
Troy .....	929,311	.....	500	56,233	6,336	992,380	1.79	1.91
Walpole .....	2,720,358	.....	3,000	146,492	47,357	2,917,207	5.24	5.39
Westmoreland .....	635,876	.....	.....	43,448	8,200	687,524	1.22	1.32
Winchester .....	2,260,935	85,000	275	66,631	12,260	2,425,101	4.36	4.20
Totals .....	\$34,292,168	\$520,000	\$276,975	\$2,469,317	\$627,827	\$38,186,287	\$68.53	\$68.61

TABLE 14.—*Concluded.*  
UNINCORPORATED PLACES IN COOS COUNTY.

	Number of acres.	Equalized valuation, 1919.	Equalized valuation, 1917.	Proportion to each \$1,000 of tax.	
				1919.	1917.
Bean's Grant .....	3,300	\$50,000	\$125,000	\$0.08	\$0.24
*Bean's Purchase .....	.....	.....	30,000	.....	.05
Cambridge .....	30,710	770,000	667,000	1.40	1.32
Chandler's Purchase .....	10,000	150,000	60,000	.27	.11
Crawford's Purchase .....	6,424	95,000	100,000	.17	.18
Cutts' Grant .....	7,453	60,000	60,000	.10	.11
Dixville .....	34,116	1,250,000	1,000,000	2.22	1.99
Dix's Grant .....	13,105	275,625	220,500	.47	.43
Erving's Grant .....	2,388	45,000	60,000	.06	.11
Gilmanton and Atkinson Academy Grant.....	12,194	250,000	200,000	.45	.38
Green's Grant .....	1,090	35,000	.....	.06	.....
*Kilkenny .....	.....	.....	50,000	.....	.09
Millsfield .....	27,157	340,000	294,000	.60	.58
Odell .....	29,926	270,500	250,000	.47	.49
*Pinkham's Grant .....	.....	.....	14,000	.....	.02
Sargent's Purchase .....	57	25,000	25,000	.04	.04
Second College Grant.....	26,225	312,500	250,000	.55	.49
Success .....	34,732	537,500	460,000	.94	.91
Totals .....	238,877	\$4,466,125	\$3,865,500	\$7.88	\$7.54

\*Bean's Purchase, Kilkenny, Pinkham's Grant acquired by the United States.

TABLE 14.—Continued.  
GRAFTON COUNTY.

TOWNS.	Amount of Inventory.	Mann's establishments except, Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Alexandria .....	\$356,582	.....	.....	\$78,920	\$1,715	\$437,217	\$0.79	\$0.80
Ashland .....	1,482,891	.....	\$4,500	276,875	8,302	1,772,568	3.20	3.21
Bath .....	888,811	.....	275	111,275	11,546	1,011,907	1.92	1.77
Benton .....	198,415	.....	.....	18,027	1,385	217,827	.40	.37
Bethlehem .....	1,951,563	.....	.....	200,895	38,413	2,190,871	3.94	3.59
Bridgewater .....	289,454	.....	.....	64,697	3,429	357,580	.64	.65
Bristol .....	1,153,508	.....	7,775	547,500	37,002	1,745,785	3.14	3.31
Campton .....	968,844	.....	2,400	143,216	18,385	1,132,845	2.04	1.76
Canaan .....	1,111,455	\$15,000	2,225	246,659	44,165	1,419,504	2.56	2.62
Dorchester .....	283,863	.....	.....	13,075	370	297,308	.52	.44
Easton .....	220,871	.....	.....	50,161	.....	280,032	.50	.47
Ellsworth .....	120,685	.....	.....	6196	.....	126,881	.23	.23
Enfield .....	1,423,280	.....	500	241,843	62,666	1,728,289	3.12	2.78
Franconia .....	767,709	.....	.....	197,657	9,178	974,544	1.75	1.90
Grafton .....	597,482	.....	.....	191,835	12,098	801,415	1.43	1.41
Groton .....	291,396	.....	.....	17,383	.....	308,779	.53	.37
Hanover .....	3,331,806	.....	5,325	397,502	14,626	3,749,259	6.73	7.45
Haverhill .....	2,862,277	.....	3,300	581,533	100,656	3,547,766	6.37	6.53
Hebron .....	241,940	.....	.....	51,674	762	294,376	.52	.54
Holderness .....	1,262,247	.....	.....	119,960	2,836	1,385,043	2.49	2.56
Landaff .....	388,560	.....	.....	33,998	1,069	473,627	.85	.90

Lebanon .....	5,189,346	20,000	14,900	753,761	146,938	6,124,945	11.04	11.62
Lincoln .....	4,520,364	.....	600	107,379	2,182	4,630,525	8.13	8.17
Lisbon .....	2,105,289	9,000	.....	592,048	18,144	2,724,431	4.90	5.03
Littleton .....	3,045,091	52,500	1,750	1,053,810	26,636	4,179,737	7.53	7.86
Livemore .....	784,435	.....	.....	3,760	.....	788,195	1.42	1.15
Lynan .....	315,184	.....	.....	23,822	.....	339,006	.61	.57
Lyme .....	895,635	.....	2,100	137,950	2,159	1,037,844	1.87	1.93
Monroe .....	467,624	.....	.....	11,465	.....	479,089	.87	.88
Orange .....	172,834	.....	.....	18,351	1,093	192,278	.34	.37
Orford .....	801,100	.....	.....	54,177	.....	855,277	1.55	1.38
Piermont .....	759,612	.....	.....	26,171	.....	785,783	1.43	1.17
Plymouth .....	1,883,324	190,000	20,200	613,171	135,537	2,842,232	5.13	5.45
Rumney .....	690,696	.....	750	180,225	15,403	887,074	1.60	1.65
Thornton .....	416,398	.....	.....	43,229	5,420	465,047	.85	.69
Warren .....	548,333	.....	.....	87,492	23,051	658,876	1.18	1.19
Waterville .....	1,271,000	.....	.....	1,487	.....	1,272,487	2.30	.89
Wentworth .....	365,586	.....	.....	124,213	22,138	511,937	.93	.97
Woodstock .....	501,036	.....	500	67,462	19,655	588,653	1.06	1.04
Totals .....	\$44,926,526	\$286,500	\$67,100	\$7,549,854	\$786,959	\$53,616,939	\$96.41	\$95.67



TABLE 14.—Continued.  
COOS COUNTY.

TOWNS.	Amount of Inventory.	Manuf'g establishments exempt, Laws 1909, c. 186.	In- sura- nce stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Berlin .....	\$12,527,761	.....	\$3,100	\$578,423	\$37,760	\$13,147,044	\$23.64	\$22.36
Carroll .....	1,655,310	.....	.....	69,789	34,882	1,759,981	3.16	3.57
Clarksville .....	641,518	.....	.....	3,578	.....	645,096	1.15	1.25
Colebrook .....	1,822,522	.....	350	308,461	13,749	2,145,082	3.86	3.97
Columbia .....	637,898	.....	.....	16,037	5,497	659,432	1.19	1.14
Dakton .....	337,410	.....	.....	41,804	6,711	385,925	.68	.61
Dummer .....	434,924	.....	.....	9,260	540	444,724	.79	.80
Errol .....	646,409	.....	.....	9,959	.....	656,368	1.18	1.67
Gorham .....	4,002,395	.....	600	408,640	60,410	4,472,045	8.05	8.15
Jefferson .....	977,224	.....	100	106,601	12,449	1,096,374	1.97	1.94
Lancaster .....	2,790,961	.....	3,850	867,674	121,486	3,783,971	6.79	6.96
Milan .....	785,493	.....	5,000	65,899	3,796	860,188	1.54	1.60
Northumberland .....	2,126,281	\$115,625	.....	222,762	46,476	2,511,144	4.53	4.34
Pittsburg .....	3,103,965	.....	.....	18,176	.....	3,122,141	5.61	6.38
Randolph .....	335,025	.....	.....	8,424	9,898	353,347	.63	.58
Shelburne .....	614,790	.....	.....	54,563	7,840	677,193	1.22	1.09
Stark .....	550,816	.....	.....	60,586	7,672	619,074	1.11	.94
Stewartstown .....	787,802	.....	.....	47,088	7,619	842,509	1.51	1.56
Stratford .....	1,172,664	.....	.....	81,178	39,770	1,293,612	2.32	2.15
Stewart's Location..	526,045	.....	.....	.....	.....	526,045	.93	.86
Whitefield .....	1,280,487	31,000	.....	295,917	43,775	1,651,179	2.96	2.96
Totals .....	\$37,757,700	\$146,625	\$13,000	\$3,274,819	\$460,330	\$41,652,474	\$74.82	\$74.88

STRAFFORD COUNTY.—*Concluded.*

TOWNS.	Net.		Purpose for which debt was incurred.	Schools.		Precincts.	
	Debt.	Surplus.		Assets.	Liabilities.	Assets.	Liabilities.
Barrington ...	.....	\$6,484.40	.....	\$5.77	.....	.....	.....
Dover .....	\$211,964.46	.....	Bridges, water works, city hall .....	12,150.07	\$55,000.00	.....	.....
Durham .....	.....	588.76	.....	.....	570.83	.....	.....
Farmington ..	10,509.01	893.98	Buildings, sewers .....	184.05	700.00	\$8,047.66	\$25,765.72
Lee .....	.....	709.35	.....	2,737.29	260.00	.....	.....
Madbury .....	.....	849.48	.....	.....	.....	.....	.....
Middleton ....	.....	.....	.....	1,004.15	.....	.....	.....
Milton .....	4,538.51	.....	Highways .....	1,746.31	19,500.00	.....	.....
New Durham ..	1,756.63	.....	.....	2,879.83	.....	.....	.....
Rochester ....	239,332.64	.....	Trust funds, buildings....	16,758.14	.....	*88,593.13	160,000.00
Rollinsford ...	.....	2,067.73	.....	6,219.85	.....	.....	.....
Somersworth...	244,279.74	.....	Water works, sewers, city hall, schools.....	16,173.21	.....	.....	.....
Strafford .....	5,423.01	.....	Highways, trust funds....	1,500.74	.....	.....	.....
Aggregate ...	\$717,804.00	\$11,593.70		\$61,359.41	\$76,030.83	\$96,640.79	\$185,765.57

\*Water works.

TABLE 14.—Continued.  
SUMMARY.

COUNTIES.	Amount of Inventory.	Manuf'g establishments exempt. Laws 1909, c. 166.	In- surance stock.	Deposits in savings banks.	Railroad stock, right of way and buildings.	Equalized valuation, 1919.	Proportion to each \$1,000 of tax.	
							1919.	1917.
Rockingham .....	\$47,172,339	\$2,152,600	\$279,175	\$8,271,475	\$1,045,956	\$58,921,545	\$105.94	\$105.48
Strafford .....	33,580,717	351,500	53,825	8,356,084	777,387	43,119,513	77.51	79.31
Belknap .....	22,281,458	85,000	74,775	4,848,954	609,580	27,899,767	50.01	50.88
Carroll .....	16,605,177	14,000	14,200	2,368,275	254,850	19,256,502	34.53	34.98
Merrimack .....	48,852,720	584,000	482,400	17,144,994	2,923,119	69,987,233	125.71	131.62
Hillsborough .....	143,679,412	2,754,500	1,132,725	25,444,325	3,846,373	176,857,335	318.01	311.13
Cheshire .....	34,292,168	520,000	276,975	2,469,317	627,827	38,186,287	68.53	68.61
Sullivan .....	20,313,962	405,200	32,925	1,635,574	295,987	22,683,648	40.65	39.90
Grafton .....	44,926,526	286,500	67,100	7,549,854	786,959	53,616,939	96.41	95.67
Coos .....	37,757,700	146,625	13,000	3,274,819	460,330	41,652,474	74.82	74.88
Unincorporated places.	3,865,500	.....	.....	.....	.....	4,466,125	7.88	7.54
Totals .....	\$453,327,679	\$7,299,925	\$2,427,100	\$81,363,671	\$11,628,368	\$556,647,368	\$1,000	\$1,000
Totals 1916 .....	\$410,150,583	\$2,086,790	\$2,267,800	\$78,022,694	\$11,455,507	\$503,279,714	.....	.....

**JANUARY 31, 1918**  
**FINANCIAL STATEMENTS OF THE CITIES**  
**AND TOWNS, COMPILED BY COUNTIES**  
**IN ACCORDANCE WITH THE PRO-**  
**VISIONS OF CHAPTER 57**  
**LAWS 1917**

## EIGHTH ANNUAL REPORT

**ROCKINGHAM COUNTY.**

TOWNS.	Assets.			Liabilities.				
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by towns.	Total liabilities.
Atkinson .....	\$1,516.92	\$493.74	\$1,553.36	\$3,564.02	\$2,140.33	.....	\$707.51	\$2,847.84
Auburn .....	4,961.17	1,133.04	374.13	6,468.34	1,524.69	.....	.....	1,524.69
Brentwood ..	1,995.17	255.70	.....	2,250.87	1,173.40	.....	.....	1,173.40
Candia .....	2,382.33	1,770.34	625.99	4,778.66	1,618.64	\$10,100.00	.....	11,718.64
Chester .....	3,482.94	1,124.3	1,680.44	5,275.81	178.06	.....	2,216.80	2,394.86
Danville .....	630.01	53.75	857.35	1,541.11	.....	.....	2,500.00	2,500.00
Deerfield .....	1086.01	17.47	81.19	1,184.67	831.46	1,000.00	7,576.25	9,407.71
Derry .....	3,236.39	3,804.88	27,654.63	34,695.90	3,765.28	114,000.00	.....	117,765.28
East Kingston	1,896.30	1,594.82	429.19	3,920.51	3,601.89	.....	.....	3,601.89
Epping .....	5,134.47	1,459.13	.....	6,593.60	2,071.35	6,130.00	.....	8,201.35
Exeter .....	14,794.14	.....	4,801.50	19,595.64	378.01	116,000.00	.....	116,378.01
Freemont .....	1,876.95	468.88	.....	2,345.83	917.82	.....	.....	917.82
Greenland .....	1,645.60	1,085.63	1,038.10	3,769.33	2,542.40	.....	.....	2,542.40
Hampstead .....	230.99	.....	2,966.19	3,197.18	333.60	12,340.50	250.00	12,924.10
Hampton .....	2,217.51	1,407.00	9,265.97	12,890.48	5,051.16	67,247.62	8,650.00	80,948.78
Hampton Falls	966.26	371.20	142.70	1,486.16	2,428.86	500.00	.....	2,928.86
Kensington ...	695.90	263.59	337.62	1,297.11	1,452.19	.....	.....	1,452.19
Kingston .....	1,099.98	29.55	.....	1,129.53	110.00	.....	6,460.00	6,570.00
Londonderry ..	2,493.26	1,939.20	5,821.71	10,254.17	4,248.74	.....	.....	4,248.74
Newcastle ....	2,919.09	824.48	1,480.14	5,223.71	2,985.45	14,300.00	.....	17,285.45

Newfields ....	862.77	82.87	199.51	1,145.15	212.55	1,700.00	.....	1,912.55
Newington ...	1,428.87	714.85	.....	2,143.72	2,269.96	.....	1,200.00	3,469.96
Newmarket ..	5,328.38	2,645.95	4,018.52	11,992.85	8,105.52	39,700.00	.....	47,805.52
Newton .....	2,178.87	126.78	57.76	2,363.41	105.17	.....	.....	105.17
Northampton..	2,447.61	611.07	122.99	3,181.67	2,272.62	.....	.....	2,272.62
Northwood ..	2,366.07	215.49	2,920.87	5,502.23	148.50	4,750.00	4,770.00	9,668.50
Nottingham ..	5,768.15	324.50	543.80	6,636.45	822.98	2,376.95	950.00	4,149.93
Plaistow .....	3,862.51	7,921.23	3,030.31	14,714.55	2,167.11	23,100.00	.....	25,267.11
Portsmouth ..	314,533.32	438.41	14,015.64	328,987.37	65,627.28	594,000.00	.....	659,627.28
Raymond ....	3,532.83	957.31	.....	4,490.14	2,224.62	32,850.00	.....	35,074.62
Rye .....	206.36	109.43	662.93	978.72	150.00	8,200.00	.....	8,350.00
Salem .....	11,670.93	2,178.24	9,720.60	23,569.77	.....	65,251.80	7,262.35	72,514.15
Sandown .....	153.67	149.90	764.16	1,057.73	310.66	.....	.....	310.66
Seabrook .....	1.14	852.96	4,133.64	4,987.74	1,894.31	3,665.00	.....	5,559.31
So. Hampton..	1,919.67	1,708.00	817.67	4,445.34	3,188.86	.....	.....	3,188.86
Stratham ....	963.31	388.44	435.47	1,787.22	911.28	.....	.....	911.28
Windham ....	3,786.61	1,502.32	1,640.03	6,928.96	1,777.86	18,000.00	2,000.00	21,777.86
Aggregate ..	\$416,272.66	\$37,829.03	\$102,213.06	\$556,315.65	\$129,542.61	\$1,135,211.87	\$44,542.91	\$1,309,297.39

ROCKINGHAM COUNTY.—*Concluded.*

TOWNS.	Net.		Purpose for which debt was incurred.	Schools.		Precincts.	
	Debt.	Surplus.		Assets.	Liabilities.	Assets.	Liabilities.
Atkinson .....	.....	\$716.18	.....	\$67.56	\$960.00	.....	.....
Auburn .....	.....	4,943.65	.....	308.43	.....	.....	.....
Brentwood .....	.....	1,077.47	.....	.....	.....	.....	.....
Candia .....	\$6,939.98	.....	.....	2,772.63	.....	.....	.....
Chester .....	.....	2,880.95	.....	.....	.....	.....	.....
Danville .....	958.89	.....	Parsonage fund .....	37.38	.....	.....	.....
Deerfield .....	8,223.04	.....	Trust funds .....	777.59	.....	.....	.....
Derry .....	83,069.38	.....	.....	1,498.75	\$25,449.00	\$6,749.68	\$121,000.00
East Kingston .....	.....	318.62	.....	19.34	.....	.....	.....
Epping .....	1,607.75	.....	Highways and unexpended balances .....	200.80	12,654.00	.....	.....
Exeter .....	96,782.37	.....	Robinson Seminary, street improvements .....	3,751.62	2,142.21	.....	.....
Fremont .....	.....	1,428.01	.....	2,091.83	.....	.....	.....
Greenland .....	.....	1,226.93	.....	.24	.....	.....	.....
Hampstead .....	9,726.92	.....	Highways .....	49.91	267.00	.....	.....
Hampton .....	68,058.30	.....	Breakwater, trusts, sewer system .....	3,525.50	500.00	17.21	.....
Hampton Falls .....	1,502.70	.....	Highways .....	295.73	.....	.....	.....
Kensington .....	155.08	.....	Unexpended appropriat'ns .....	349.79	177.44	.....	.....
Kingston .....	5,440.47	.....	Trust funds .....	3,992.18	.....	.....	.....
Londonderry .....	.....	6,005.43	.....	.....	.....	.....	.....
Newcastle .....	12,061.74	.....	Water mains .....	215.96	97.00	.....	.....





## STRAFFORD COUNTY.

TOWNS.	Assets.			Total assets.	Liabilities.			
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.		Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by towns.	Total liabilities.
Barrington . . .	\$5,929.30	\$306.51	\$852.70	\$7,088.51	\$604.11	.....	.....	\$604.11
Dover .....	82,031.00	.....	6,004.54	88,035.54	.....	\$300,000.00	.....	300,000.00
Durham .....	1,522.76	166.00	.....	1,688.76	1,100.00	.....	.....	1,100.00
Farmington . .	61,265.81	3,887.19	21,924.57	87,077.57	19,586.58	78,000.00	.....	97,586.58
Lee .....	1,385.70	621.87	.....	2,007.57	1,113.59	.....	.....	1,113.59
Madbury .....	867.26	1,628.40	1,376.48	3,872.14	3,162.79	.....	.....	3,162.79
Middleton ....	1,216.25	440.89	473.22	2,130.36	1,080.88	.....	\$200.00	1,280.88
Milton .....	2,501.00	714.74	.....	3,215.74	4,154.25	3,500.00	100.00	7,754.25
New Durham . .	2,922.70	.....	718.83	3,641.53	610.91	4,787.25	.....	5,398.16
Rochester ....	12,960.62	1,063.44	2,424.02	16,448.08	9,197.72	223,783.00	22,800.00	255,780.72
Rollinsford ...	5,158.83	.....	364.02	5,522.85	3,355.12	.....	100.00	3,455.12
Somersworth... Strafford .....	4,919.83 1,739.14	..... 320.57	400.22 1,486.62	5,320.05 3,546.33	..... 569.34	249,599.79 3,000.00	..... 5,400.00	249,599.79 8,969.34
Aggregate ..	\$184,420.20	\$9,149.61	\$36,025.22	\$229,595.08	\$44,535.29	\$862,670.04	\$28,600.00	\$935,805.33

Pittsfield .....	51,301.08	.....	Refunding indebtedness..	1,247.48	296.49	.....	.....
Salisbury .....	.....	3,639.60	.....	.....	84.73	.....	.....
Sutton .....	.....	1,511.29	.....	247.09	.....	.....	.....
Warner .....	31,997.02	.....	High school, trust funds.	10,865.83	17,600.00	.....	.....
Webster .....	356.30	.....	New bridge .....	721.53	118.98	.....	.....
Willmot .....	1,321.34	.....	Trust funds .....	2,390.31	.....	.....	.....
Aggregate...	\$912,800.18	\$19,473.46		\$29,840.54	\$238,242.76	\$26,377.19	\$598,974.66

## BELKNAP COUNTY.

TOWNS.	Assets.				Liabilities.			
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by town.	Total Liabilities.
Alton .....	\$4,186.82	\$10.62	\$1,099.91	\$5,297.35	\$2,819.48	\$5,850.00	\$2,425.00	\$11,094.48
Barnstead .....	1,732.81	322.40	213.66	2,268.87	591.00	.....	2,735.32	3,326.32
Belmont .....	5,050.17	68.50	721.29	5,839.96	320.64	21,791.00	2,826.43	24,938.07
Center Harbor .....	2,126.19	.....	113.47	2,239.66	2,599.69	.....	.....	2,599.69
Gilford .....	2,680.88	29.04	2,543.46	5,253.38	1,996.80	.....	1,360.00	3,356.80
Gilmanton .....	4,726.87	86.55	883.09	5,696.51	490.68	.....	.....	4,454.44
Laconia .....	3,212.55	.....	24,542.79	27,755.34	5,188.44	268,362.60	.....	273,551.04
Meredith .....	949.33	28.56	.....	977.89	398.57	6,933.00	.....	7,331.57
New Hampton .....	3,141.83	400.39	.....	3,542.22	1,317.48	.....	.....	1,317.48
Sanbornton .....	2,518.08	298.90	1,722.34	4,539.32	1,624.73	9,200.00	2,590.65	13,415.38
Tilton .....	15,080.12	859.32	.....	15,939.44	2,344.66	21,638.55	8,166.35	32,149.56
Aggregate....	\$45,405.65	\$2,104.28	\$31,840.01	\$79,349.94	\$19,692.17	\$337,738.91	\$20,103.75	\$377,534.83

## BELKNAP COUNTY.—Concluded.

TOWNS.	Net.		Purpose for which debt was incurred.	Schools.		Precincts.	
	Debt.	Surplus.		Assets.	Liabilities.	Assets.	Liabilities.
Alton .....	\$5,797.13	.....	Fire alarm, trust funds...	\$9,928.97	.....	.....	.....
Barnstead .....	1,057.45	.....	Trust funds .....	814.85	\$300.00	.....	.....
Belmont .....	19,098.11	.....	New bridge, water works.	5,421.40	771.88	\$30.00	\$2,600.00
Center Harbor	360.03	.....	Unexpended app'ns .....	436.42	.....	.....	.....
Gilford .....	.....	\$1,896.58	.....	554.13	.....	.....	.....
Gilmanton .....	.....	1,242.07	.....	152.00	500.00	265.00	292.60
Laconia .....	245,795.70	.....	Public improvements .....	9.02	10,000.00	.....	.....
Meredith .....	6,353.68	.....	Highways and bridges .....	2,105.10	18,500.00	359.78	41,500.00
New Hampton	.....	2,224.74	.....	20.45	.....	2,551.94	12,000.00
Sanbornton .....	8,876.06	.....	Bridge, damages .....	111.86	.....	.....	.....
Tilton .....	16,210.12	.....	Highways and bridges .....	17.92	47.50	436.43	.....
				3,016.22	5,000.00		
Aggregate....	\$303,548.28	\$5,363.39		\$22,566.34	\$35,119.38	\$3,643.15	\$56,392.60

## CARROLL COUNTY.

TOWNS.	Assets.				Liabilities.		
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by town.
Albany .....	\$620.26	\$212.35	\$164.69	\$997.30	\$118.45	.....	.....
Bartlett .....	3,156.42	138.92	418.97	3,714.31	110.63	.....	.....
Brookfield .....	882.82	.....	.....	882.82	45.72	.....	.....
Chatham .....	133.49	266.75	462.14	862.38	812.66	.....	.....
Conway .....	3,537.36	382.97	2.00	3,922.33	2,824.61	.....	.....
Eaton .....	1,535.51	21.80	997.21	2,554.52	237.75	\$1,091.09	.....
Effingham .....	336.33	70.14	1,089.90	1,496.37	838.11	1,393.62	.....
Freedom .....	36.32	16.06	.....	52.38	82.75	1,475.00	.....
Hart's Locat'n .....	253.99	.....	.....	253.99	11.52	500.00	.....
Jackson .....	581.57	1,035.93	.....	1,617.50	1,573.60	.....	.....
Madison .....	1,686.03	30.39	208.67	1,925.09	629.43	.....	\$60.00
Monktonboro .....	4,369.13	1,188.06	.....	5,557.19	2,814.46	.....	850.00
Oasipee .....	209.32	505.72	814.63	1,529.67	928.70	2,000.00	.....
Sandwich .....	1,035.38	978.69	2,267.30	4,281.37	3,117.05	3,232.00	.....
Tamworth .....	5,311.33	700.17	489.63	6,501.13	95.55	2,775.00	3,505.00
Tuftsboro .....	285.63	24.75	.....	310.38	618.20	.....	.....
Wakefield .....	6,274.02	30.00	.....	6,304.02	1,927.80	.....	4,245.97
Wolfeboro .....	1,576.73	1,647.26	478.77	3,702.76	649.67	20,600.00	5,863.00
Aggregate....	\$31,821.64	\$7,249.96	\$7,393.91	\$46,465.51	\$17,436.66	\$33,066.65	\$14,523.97
							\$65,027.28

Pembroke .....	4,668.23	298.25	1,899.06	6,865.54	705.63	190,500.00	.....	191,305.63
Pittsfield .....	13,179.10	320.32	4,392.35	17,891.77	3,317.85	65,875.00	.....	69,192.85
Salisbury .....	4,059.27	523.16	.....	4,582.43	942.83	.....	.....	942.83
Sutton .....	1,598.92	137.31	797.34	2,533.57	1,022.28	.....	.....	1,022.28
Warner .....	809.14	754.70	1,415.04	2,978.88	597.90	31,200.00	3,178.00	34,975.90
Webster .....	799.48	507.74	927.97	2,235.19	91.49	2,500.00	.....	2,591.49
Wilnot .....	2,361.17	.....	188.46	2,549.63	55.80	1,943.15	1,872.02	3,870.97
Aggregate...	\$103,647.62	\$27,938.99	\$89,861.92	\$221,448.53	\$77,825.39	\$949,066.90	\$87,882.46	\$1,114,775.25

## MERRIMACK COUNTY.

TOWNS.	Assets.				Liabilities.			
	Cash on hand, including sinking fund	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by towns.	Total liabilities.
Allenstown ...	\$171.75	\$453.97	\$456.82	\$1,082.54	\$1,308.24	\$13,000.00	.....	\$14,308.24
Andover .....	4,043.78	215.72	1,024.29	5,283.79	468.46	.....	.....	468.46
Boscawen ....	5,939.31	194.28	1,517.12	7,650.71	459.00	7,760.00	\$2,827.94	11,046.94
Bow .....	1,920.42	229.63	2,287.82	4,437.87	414.96	.....	.....	414.96
Bradford .....	1,979.19	904.41	94.70	2,978.30	830.95	2,000.00	.....	2,830.95
Canterbury ...	2,525.24	530.88	1,046.67	4,102.79	260.79	8,866.27	1,600.00	10,727.06
Chichester ...	1,830.18	601.56	985.20	3,436.94	1,006.91	3,000.00	864.66	4,871.57
Concord .....	28,281.61	11,142.23	54,400.32	93,824.16	51,422.63	265,992.75	52,176.43	369,591.81
Danbury .....	3,636.42	69.71	310.15	4,016.28	1,758.05	2,600.00	.....	4,358.05
Dunbarton ...	2,114.82	443.18	1,550.99	4,108.99	1,095.96	3,120.83	.....	4,216.79
Epsom .....	5,271.18	.....	581.66	5,852.84	110.00	1,000.00	.....	1,110.00
Franklin .....	5,684.45	1,809.36	5,689.40	13,183.21	360.82	226,750.00	18,528.25	245,639.07
Henniker ....	4,125.52	273.45	882.44	5,281.41	973.61	58,881.66	3,775.26	63,630.53
Hill .....	309.82	31.52	1,561.45	1,902.79	28.20	10,650.00	.....	10,678.20
Hooksett .....	560.53	561.66	3,803.71	4,925.90	1,190.36	28,427.24	.....	29,617.60
Hopkinton ...	2,682.14	990.85	10.58	3,683.57	211.00	9,000.00	.....	9,211.00
London .....	312.38	106.03	1,112.55	1,530.96	292.11	2,300.00	.....	2,592.11
Newbury .....	677.84	4,786.08	341.33	5,805.25	7,035.25	.....	1,959.90	8,995.15
New London..	1,048.68	1,768.76	1,521.42	4,338.86	574.59	12,300.00	.....	12,874.59
Northfield ....	3,037.05	284.23	1,063.08	4,384.36	1,290.22	1,400.00	1,100.00	3,790.22

Pembroke .....	4,668.23	298.25	1,899.06	6,865.54	705.63	190,500.00	.....	191,205.63
Pittsfield .....	13,179.10	320.32	4,392.35	17,891.77	3,317.85	65,875.00	.....	69,192.85
Salisbury .....	4,059.27	523.16	.....	4,582.43	942.83	.....	.....	942.83
Sutton .....	1,598.92	137.31	797.34	2,533.57	1,022.28	.....	.....	1,022.28
Warner .....	809.14	754.70	1,415.04	2,978.88	597.90	31,200.00	3,178.00	34,975.90
Webster .....	799.48	507.74	927.97	2,235.19	91.49	2,500.00	.....	2,591.49
Wilnot .....	2,361.17	.....	188.46	2,549.63	55.80	1,943.15	1,872.02	3,870.97
Aggregate....	\$103,647.62	\$27,938.99	\$89,861.92	\$221,448.53	\$77,825.89	\$949,066.90	\$87,882.46	\$1,114,775.25



MERRIMACK COUNTY.—*Concluded.*

TOWNS.	Net.		Purpose for which debt was incurred.	Schools.		Precincts.	
	Debt.	Surplus.		Assets.	Liabilities.	Assets.	Liabilities.
Allenstown ...	\$13,225.70	.....	Sewers .....	\$4,882.26	.....	.....	.....
Andover .....	.....	\$4,815.33	.....	.....	.....	\$687.61	\$17,300.00
Boscawen ....	3,396.23	.....	Trust funds .....	.....	.....	2,300.00	54,500.00
Bow .....	.....	4,022.91	.....	.....	.....	.....	.....
Bradford .....	.....	147.35	.....	267.72	.....	.....	.....
Canterbury ....	6,624.27	.....	Highways .....	242.02	.....	.....	.....
Chichester ....	1,434.63	.....	Bridge, trust funds .....	49.43	.....	.....	.....
Concord .....	275,767.65	.....	Trust funds, bridge, sew- ers, city buildings .....	54.32	.....	.....	.....
Danbury .....	341.77	.....	Highways .....	2,140.39	\$204,820.16	11,072.82	498,174.66
Dunbarton ....	107.80	.....	.....	99.47	55.40	49.33	.....
Epsom .....	.....	4,742.84	.....	.....	.....	.....	.....
Franklin .....	232,455.86	.....	Water works, streets, sew- ers, schools .....	318.30	.....	.....	.....
Henniker .....	58,349.12	.....	Water works, trust funds .....	61.18	.....	.....	.....
Hill .....	8,775.41	.....	General expenses .....	263.10	4,392.00	.....	.....
Hooksett .....	24,691.70	.....	Bridge .....	31.07	.....	.....	.....
Hopkinton ....	5,527.43	.....	Bridge .....	994.42	5,000.00	.....	.....
London .....	1,061.15	.....	General expenses .....	21.72	.....	11,831.00	29,000.00
Newbury .....	3,189.90	.....	Unexpended appropri'ns..	64.87	.....	.....	.....
New London ....	8,535.73	.....	Highways .....	153.01	.....	.....	.....
Northfield ....	.....	594.14	.....	568.12	.....	.....	.....
Pembroke .....	184,340.09	.....	Water works .....	2,702.71	75.00	436.43	.....
				1,454.19	6,000.00	.....	.....

Pittsfield .....	51,301.08	.....	Refunding indebtedness..	1,247.48	296.49	.....	.....
Salisbury .....	.....	3,639.60	.....	.....	84.73	.....	.....
Sutton .....	.....	1,511.29	.....	247.09	.....	.....	.....
Warner .....	31,997.02	.....	High school, trust funds.	10,865.83	17,600.00	.....	.....
Webster .....	356.30	.....	New bridge .....	721.53	118.98	.....	.....
Willmot .....	1,321.34	.....	Trust funds .....	2,390.31	.....	.....	.....
Aggregate...	\$912,800.18	\$19,473.46		\$29,840.54	\$238,242.76	\$26,377.19	\$598,974.66

## HILLSBOROUGH COUNTY.

TOWNS.	Assets.			Total assets.	Liabilities.			
	Cash on hand including sinking fund.	Accounts due town.	Uncollected taxes.		Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by towns.	Total liabilities.
Amherst .....	\$1,317.19	.....	\$3,281.71	\$4,598.90	.....	\$11,500.00	\$3,535.00	\$15,035.00
Antrim .....	3,471.99	\$1,803.50	1,667.92	6,943.41	\$3,519.76	15,050.00	4,750.00	23,319.76
Bedford .....	555.10	.....	4,962.47	5,517.57	854.00	6,500.00	.....	7,354.00
Bennington .....	3,387.90	191.13	.....	3,579.03	554.04	2,500.00	.....	3,054.04
Brookline .....	298.22	105.81	156.79	560.82	211.63	5,900.00	650.00	6,761.63
Deering .....	108.96	168.94	1,589.52	1,867.42	312.01	3,600.00	.....	3,912.01
Francetown .....	2,579.84	1,210.40	43.05	3,833.29	1,234.68	.....	2,050.00	3,284.68
Goffstown .....	2,982.56	648.83	960.00	4,591.39	3,847.08	.....	.....	3,847.08
Greenfield .....	2,393.93	115.03	484.22	2,993.18	168.80	2,192.00	2,912.26	5,273.06
Greenville .....	1,320.30	75.96	643.81	2,040.07	336.58	26,300.00	3,350.00	29,986.58
Hancock .....	1,031.21	1,008.86	593.49	2,633.56	1,700.21	1,200.00	13,000.00	15,900.21
Hillsborough .....	3,483.73	4,972.17	1,619.78	10,075.68	396.53	40,219.73	8,383.98	49,000.24
Hollis .....	1,607.42	76.17	2,002.95	3,686.54	.....	8,300.00	3,809.50	12,109.50
Hudson .....	8,367.21	817.99	4,464.20	13,649.40	1,528.37	6,000.00	4,600.00	12,138.37
Litchfield .....	5,781.62	436.35	495.95	6,713.92	2,176.01	.....	.....	2,176.01
Lyndeborough .....	59.71	74.29	1,715.32	1,849.32	647.00	4,350.00	1,925.50	6,922.50
Manchester .....	464,548.79	3,967.98	153,596.23	622,113.00	84,167.92	1,863,000.00	.....	1,947,167.92
Mason .....	1,899.45	53.49	476.68	2,429.62	2,127.28	.....	.....	2,127.28
Merrimack .....	1,430.43	61.52	1,610.13	3,102.08	1,173.99	.....	10,000.00	11,173.99
Milford .....	87,286.55	1,143.00	9,512.42	97,941.97	3,111.45	146,000.00	13,047.11	162,158.56

Mont Vernon...	2,019.63	696.52	520.29	3,236.44	2,504.23	2,950.00	.....	5,454.23
Nashua .....	193,048.99	3,048.09	66,189.67	262,286.75	7.00	865,500.00	.....	865,507.00
New Boston...	1,772.05	125.69	1,339.50	3,237.24	208.24	12,000.00	.....	15,008.24
New Ipswich...	286.42	239.07	2,439.30	2,964.79	867.97	.....	2,800.00	3,535.27
Pelham .....	1,851.10	254.81	2,823.36	4,929.27	1,792.84	800.00	2,667.30	6,385.34
Peterborough.	22,813.11	230.82	1,908.18	24,942.11	1,557.57	68,500.00	3,792.50	70,057.57
Sharon .....	569.63	531.26	208.90	1,309.79	906.77	.....	.....	906.77
Temple .....	182.77	673.33	668.10	1,524.20	855.25	1,003.75	1,371.82	3,230.82
Weare .....	1,829.01	1,106.05	110.00	3,045.06	.....	7,500.00	.....	7,500.00
Wilton .....	964.66	309.12	1,369.37	2,643.15	1,010.89	63,000.00	.....	64,010.89
Windsor .....	284.75	982.20	7.56	1,274.51	1,375.93	.....	.....	1,375.93
Aggregate...	\$819,534.23	\$25,118.38	\$267,460.87	\$1,112,113.48	\$119,154.03	\$3,163,865.48	\$82,644.97	\$3,365,664.48

HILLSBOROUGH COUNTY.—*Concluded.*

TOWNS.	Net.		Purpose for which debt was incurred.	Schools.		Precincts.	
	Debt.	Surplus.		Assets.	Liabilities.	Assets.	Liabilities.
Amherst .....	\$10,436.10	.....	Trunk line highways.....	\$610.82	\$1,132.15	.....	.....
Antrim .....	16,376.35	.....	Town hall, 1893.....	.....	.....	.....	.....
Bedford .....	1,836.43	.....	.....	165.59	.....	.....	.....
Bennington ..	.....	\$524.99	.....	99.78	.....	.....	.....
Brookline ..	6,200.81	.....	Law suit .....	240.24	.....	.....	.....
Deering .....	2,044.59	.....	Highways, current expen's	.....	.....	.....	.....
Francesstown..	.....	548.61	.....	48.88	.....	.....	.....
Goffstown ..	.....	744.31	.....	2,163.67	600.00	.....	\$55,300.00
Greenfield ..	2,279.88	.....	Trust funds .....	.....	.....	.....	.....
Greenville ..	27,946.51	.....	Water system .....	349.55	.....	.....	.....
Hancock .....	13,266.65	.....	Water system .....	36.34	.....	.....	.....
Hillsborough..	38,924.56	.....	Bridge, road construct'n.	.....	.....	\$957.27	29,150.00
Hollis .....	8,422.96	.....	.....	20.02	1,000.00	.....	.....
Hudson .....	.....	1,521.03	.....	205.95	.....	.....	.....
Litchfield ..	.....	4,537.91	.....	942.74	.....	.....	.....
Lyndeborough.	5,073.18	.....	Law suits, 1893-1918.....	80.82	.....	.....	.....
Manchester ..	1,325,054.92	.....	.....	*	.....	.....	.....
Mason .....	.....	302.34	Trust funds .....	1,552.29	.....	.....	.....
Merrimack ...	8,071.91	.....	Water works, schools, sew-	.....	.....	.....	.....
Milford .....	64,216.59	.....	ers .....	424.12	7,664.54	.....	.....
Mont Vernon..	2,217.79	.....	Highways .....	62.37	.....	.....	.....

Nashua .....	603,220.25	.....	Highways, sewers, bridges, schools, refunding .....	.....	.....	.....	.....
New Boston...	11,771.00	.....	Town hall, new roads.....	.....	.....	.....	.....
New Ipswich..	570.48	.....	Trust funds .....	.....	.....	.....	.....
Pelham .....	1,456.07	.....	Trust funds .....	363.64	.....	.....	.....
Peterborough.	45,115.46	.....	Town hall, electric light plant .....	848.39	.....	.....	.....
Sharon .....	.....	403.02	.....	464.32	.....	.....	.....
Temple .....	1,706.62	.....	Highways, trust funds...	.....	.....	.....	.....
Weare .....	4,454.94	.....	Reservoir .....	158.32	.....	.....	.....
Wilton .....	61,367.74	.....	Sewers, water works.....	930.20	300.24	.....	.....
Windsor .....	101.42	.....	.....	510.09	300.00	.....	.....
Aggregate...	\$2,262,133.21	\$8,582.21		\$10,278.14	\$10,996.93	\$957.27	\$84,450.00

\*Included in city debt.

## CHESHIRE COUNTY.

TOWNS.	Assets.			Liabilities.				
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Amount of principal used by towns.	Total liabilities.
Alstead .....	\$963.19	\$1,176.83	.....	\$2,140.02	\$202.46	\$1,900.00	\$606.00	\$2,708.46
Chesterfield ..	26.94	756.38	\$1,986.50	2,769.82	608.16	2,000.00	.....	2,608.16
Dublin .....	4,498.19	2,524.23	693.83	7,716.25	1.39	23,000.00	.....	23,001.39
Fitzwilliam...	2,597.30	2,062.95	.....	4,660.25	3,618.87	4,659.94	1,553.84	9,832.65
Gilsium .....	819.96	241.10	1,707.47	2,768.53	559.85	7,828.31	722.40	9,110.56
Harrisville ..	.....	3,337.88	395.02	3,732.90	3,279.63	20,000.00	.....	23,279.63
Hinsdale .....	3,528.80	133.11	.....	3,661.91	706.45	16,355.90	2,903.61	19,965.96
Jaffrey .....	102.88	1,245.88	5,650.06	6,998.82	2,890.41	100,660.98	.....	103,551.39
Keene .....	59,084.90	9,269.52	30,005.58	98,360.00	40,274.76	99,000.00	9,094.92	148,369.68
Marlborough..	715.43	298.40	1,862.47	2,876.30	1,881.61	6,603.19	.....	8,484.80
Marlow .....	337.40	243.52	1,368.37	1,949.29	399.18	3,500.00	1,952.75	5,851.93
Nelson .....	1,020.93	94.22	252.07	1,367.22	148.52	.....	.....	148.52
Richmond .....	69.24	182.96	1,085.08	1,337.28	1,259.37	.....	.....	1,259.37
Rindge .....	744.76	1,613.99	.....	2,358.75	3,549.38	16,000.00	1,000.00	20,549.38
Roxbury .....	1,504.91	375.15	825.91	2,705.97	697.02	.....	.....	697.02
Stoddard .....	888.06	21.20	456.84	1,366.10	917.94	300.00	.....	1,217.94
Sullivan .....	736.65	159.56	1,673.28	2,569.49	928.17	1,000.00	.....	1,928.17
Surry .....	367.59	465.30	555.23	1,388.12	795.20	.....	.....	795.20
Swansey .....	3,734.58	1,251.75	3,858.62	8,844.95	3,895.81	5,917.70	5,178.84	14,992.35

Troy .....	298.06	3,035.03	545.14	3,878.23	546.45	48,500.00	.....	49,046.45
Walpole .....	3,818.69	295.94	8,821.95	12,936.58	2,857.44	39,000.00	.....	41,857.44
Westmoreland	349.25	722.40	863.68	1,935.33	3,744.80	3,000.00	.....	14,208.25
Winchester ...	5,892.85	416.67	5,100.26	11,409.78	2,804.71	34,000.00	7,463.45	40,450.57
Aggregate...	\$92,100.56	\$29,923.97	\$67,707.36	\$189,731.89	\$76,567.58	\$433,226.02	3,645.86	\$543,915.27



## CHESHIRE COUNTY.—Concluded.

TOWNS.	Net.		Purpose for which debt was incurred.	Schools.		Precincts.	
	Debt.	Surplus.		Assets.	Liabilities.	Assets.	Liabilities.
Alstead .....	\$568.44	.....	Highways, trust funds....	\$155.12	\$300.00	\$193.36	.....
Chesterfield ..	.....	\$161.66	.....	4,117.55	.....	.....	.....
Dublin .....	15,285.14	.....	Highways .....	1,169.28	10,000.00	.....	.....
Fitzwilliam...	5,172.40	.....	Highways, trust funds...	144.95	.....	.....	.....
Gilsum .....	6,342.03	.....	Highways, trust funds...	.....	.....	.....	.....
Harrisville ...	19,546.73	.....	Highways, refunding ....	73.95	.....	.....	.....
Hinsdale .....	16,304.05	.....	Highways, bridge, town hall .....	.....	250.00	.....	.....
Jaffrey .....	96,552.57	.....	Water wks., bridge, school .....	317.80	.....	.....	.....
Keene .....	50,009.68	.....	Water wks., roads, bridges, refunding debt, trust funds .....	9,103.97	4,000.00	.....	.....
Marlborough...	5,608.50	.....	Highways and construct'n .....	1,806.24	128,000.00	.....	.....
Marlow .....	3,902.64	.....	Highways, trust funds....	69.91	.....	.....	.....
Nelson .....	.....	1,218.70	.....	13.24	.....	.....	.....
Richmond .....	.....	77.91	.....	1,273.71	.....	.....	.....
Kindge .....	18,190.63	.....	Electric lights .....	357.68	50.00	.....	.....
Roxbury .....	.....	2,008.95	.....	26.82	.....	.....	.....
Stoddard .....	.....	148.16	.....	741.17	1,320.00	.....	.....
Sullivan .....	.....	641.32	.....	90.52	.....	.....	.....
Surry .....	.....	592.92	.....	771.92	.....	.....	.....
Swansey .....	6,147.40	.....	General expenses, trust funds .....	215.10	.....	.....	.....
				135.03	.....	.....	.....

Troy .....	45,168.22	.....	Water supply system.....	3,817.54	3,000.00	.....	.....
Walpole .....	28,920.86	.....	Bridge .....	962.64	1,000.00	.....	.....
Westmoreland .....	12,272.92	.....	New town hall, bridge, damage .....	2,648.80	.....	.....	.....
Winchester ...	29,040.79	.....	Trust funds, town hall, li- brary .....	.....	.....	.....	.....
Aggregate...	\$359,033.00	\$4,849.62		\$28,012.94	\$147,920.00	\$193.36	\$33,800.00

## EIGHTH ANNUAL REPORT

## SULLIVAN COUNTY.

TOWNS.	Assets.				Liabilities.			
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by towns.	Total Liabilities.
Acworth .....	\$61.38	\$140.06	\$1,370.73	\$1,572.17	\$341.81	\$9,100.00	.....	\$9,441.81
Charlestown .....	16,777.93	668.81	308.26	17,755.00	868.10	73,000.00	.....	73,868.10
Claremont .....	53,695.31	9,540.82	3,071.43	66,307.56	38,475.80	487,620.00	\$49,022.74	575,118.54
Cornish .....	810.67	60.30	3,245.68	4,116.65	568.35	4,000.00	.....	4,568.35
Croydon .....	306.86	5.80	987.50	1,300.16	509.17	1,100.00	450.00	2,059.17
Goshen .....	444.07	172.28	590.69	1,207.04	84.65	2,500.00	.....	2,584.65
Grantham .....	1,510.38	669.52	219.61	2,399.51	953.49	.....	.....	953.49
Langdon .....	163.24	128.58	.....	291.82	171.06	400.00	.....	571.06
Lempster .....	22.61	10.40	747.92	780.93	401.19	.....	914.16	1,315.35
Newport .....	2,018.55	2,172.16	2,758.69	6,949.40	5,349.96	256,450.00	.....	261,799.96
Plainfield .....	703.90	441.37	1,374.68	2,519.95	1,252.95	2,109.16	1,300.00	4,662.11
Springfield .....	44.99	47.29	880.39	972.67	517.92	.....	2,807.40	3,325.32
Sunapee .....	3,098.90	616.06	2,650.32	6,365.28	118.50	39,530.00	775.00	40,423.50
Unity .....	429.00	182.73	258.22	869.95	364.47	4,500.00	600.00	5,464.47
Washington ..	833.41	368.07	354.86	1,556.34	895.30	.....	275.00	1,170.30
Aggregate	\$80,921.20	\$15,224.25	\$18,818.98	\$114,964.43	\$50,872.72	\$880,309.16	\$56,144.30	\$987,326.18

Landon	414.37	697.15	95.48	1,207.00	1,718.51	1,500.00	850.00	4,068.51
Lebanon	6,729.34	3,133.22	3,630.38	13,492.94	7,536.54	8,000.00	.....	15,536.54
Lincoln	1,706.89	.....	2,421.26	4,128.15	.....	.....	.....	.....
Lisbon	7,305.24	431.33	848.30	8,584.87	6.50	22,000.00	.....	22,006.50
Littleton	107,810.54	2,891.99	2,790.21	113,492.74	2,771.40	270,000.00	.....	272,771.40
Livermore	521.45	.....	177.60	699.05	.....	.....	.....	.....
Lyman	161.65	207.61	319.41	688.67	489.02	500.00	.....	989.02
Lynne	1,289.68	479.11	837.52	2,606.31	3,741.13	1,720.67	.....	5,461.80
Monroe	223.79	138.94	632.33	995.06	277.88	2,250.00	1,309.00	3,836.88
Orange	515.29	15.60	488.34	1,019.23	56.00	.....	.....	56.00
Orford	944.14	525.73	3,175.51	4,645.38	2,507.12	8,000.00	450.00	10,957.12
Piermont	3,990.16	234.21	.....	4,224.37	1,147.94	13,407.25	.....	14,555.19
Plymouth	4,082.04	2,189.70	1,473.22	7,724.96	5,271.50	1,903.27	.....	7,174.77
Rumney	1,997.29	110.17	1,080.47	3,187.93	1,603.12	.....	.....	1,603.12
Thornton	2,489.86	444.34	6,971.89	9,906.09	613.59	14,543.60	.....	15,157.19
Warren	2,396.14	440.59	2,329.73	5,166.46	1,118.25	6,300.00	2,000.00	9,418.25
Waterville	4,984.88	.....	.....	4,984.88	.....	.....	.....	.....
Wentworth	562.09	236.45	1,130.09	1,928.63	627.64	1,300.00	.....	1,927.64
Woodstock	5,100.53	74.98	2,760.24	7,935.75	171.93	3,500.00	.....	3,671.93
Aggregate	\$199,684.83	\$30,528.80	\$49,447.27	\$279,660.90	\$68,274.34	\$504,114.43	\$18,478.17	\$590,866.94

## GRAFTON COUNTY.

TOWNS.	Assets.				Liabilities.			
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Trust funds. Amount of principal used by towns.	Total liabilities.
Alexandria . . .	\$2,692.30	\$1,665.21	\$512.16	\$4,869.67	\$3,048.82	.....	\$3,822.00	\$6,870.82
Ashland . . . .	8,332.85	1,723.39	.....	10,056.24	3,869.18	\$67,191.81	.....	71,060.99
Bath . . . . .	2,434.98	2,084.57	3,845.67	8,365.22	4,959.05	1,000.00	1,500.00	7,059.05
Benton . . . . .	498.44	82.18	347.57	928.19	417.64	.....	.....	417.64
Bethlehem . . .	1,483.19	262.32	2,669.03	4,414.54	644.24	9,100.00	900.00	10,644.24
Bridgewater . .	1,400.26	.....	230.79	1,631.05	112.93	.....	.....	112.93
Bristol . . . . .	1,857.42	108.82	356.73	2,322.97	.....	13,000.00	100.00	13,100.00
Campton . . . .	3,446.25	281.82	3,477.57	7,205.64	529.47	8,628.60	.....	9,158.07
Canaan . . . . .	451.47	404.09	.....	855.56	816.63	1,515.00	2,742.67	5,074.30
Dorchester . . .	8.67	130.41	331.77	470.85	102.92	1,519.79	.....	1,622.71
Easton . . . . .	1,019.24	46.83	.....	1,066.07	304.81	.....	.....	304.81
Ellsworth . . . .	324.89	73.52	156.10	554.51	146.28	302.92	.....	449.20
Enfield . . . . .	5,131.77	1,672.61	348.33	7,152.71	3,249.15	4,500.00	2,966.00	10,715.15
Franconia . . . .	1,253.52	849.81	193.60	2,296.93	.....	2,200.00	528.00	2,728.00
Grafton . . . . .	4,451.79	5,764.18	763.37	10,979.34	8,053.10	.....	1,310.50	9,363.60
Groton . . . . .	2,897.19	206.48	62.08	3,165.75	314.68	212.71	.....	527.39
Hanover . . . . .	104.45	1,193.04	3,959.57	5,257.06	391.97	4,018.81	.....	4,410.78
Hebron . . . . .	6,275.74	1,507.84	748.02	8,531.60	8,927.90	36,000.00	.....	44,927.90
Holderness . . .	1,038.23	98.11	33.02	1,169.36	98.11	.....	.....	98.11
	1,376.81	122.45	249.91	1,749.17	2,629.59	.....	.....	2,629.59

Lincoln .....	4,128.15	5,644.36	9,500.00	.....	.....
Lisbon .....	.....	1,071.66	29,294.32	2,727.11	.....
Littleton .....	.....	3,374.45	25,000.00	32,089.75	71,100.00
Livermore .....	699.05	246.82	.....	.....	.....
Lyman .....	.....	.....	70.46	.....	.....
Lyme .....	.....	Highways and unexpended	.....	.....	.....
Monroe .....	.....	appropriations .....	36.70	.....	.....
Orange .....	.....	Law suit, trust funds.....	.....	.....	.....
Orford .....	963.23	.....	.....	.....	.....
Piermont .....	.....	Highways, gen'l expenses.	.....	.....	.....
Plymouth .....	.....	Town improvements .....	.....	.....	.....
Runney .....	550.19	.....	72,500.00	666.03	25,081.51
Thornton .....	1,584.81	.....	.....	.....	.....
Warren .....	.....	Highways .....	.....	.....	.....
Waterville .....	.....	.....	.....	.....	.....
Wentworth .....	4,984.88	.....	.....	.....	.....
Woodstock .....	.99	.....	.....	.....	.....
Aggregate....	4,263.82	.....	.....	.....	.....
	\$27,148.16	\$37,549.96	\$251,628.30	\$69,211.24	\$221,690.10
	\$338,354.20				

GRAFTON COUNTY.—*Concluded.*

TOWNS.	Net.		Purpose for which debt was incurred.	Schools.		Precincts.	
	Debt.	Surplus.		Assets.	Liabilities.	Assets.	Liabilities.
Alexandria ...	\$2,001.15	.....	Trust funds .....	\$117.12	.....	.....	.....
Ashland .....	61,004.75	.....	Electric light plant.....	510.98	\$9,000.00	.....	.....
Bath .....	.....	\$906.17	.....	239.25	1,281.73	.....	.....
Benton .....	.....	510.55	.....	.....	.....	.....	.....
Bethlehem ...	6,229.70	.....	General expenses .....	825.94	1,200.00	\$5,586.25	\$43,971.15
Bridgewater ..	.....	1,518.12	.....	50.52	.....	.....	.....
Bristol .....	10,777.03	.....	Highways and sewers.....	1,484.06	.....	381.68	.....
Campton .....	1,952.43	.....	.....	186.19	.....	.....	.....
Canaan .....	4,218.74	.....	Trust funds and general expenses .....	913.14	150.35	85.39	.....
Dorchester ...	1,151.86	.....	Law suit, Civil War claims .....	1,244.28	.....	.....	.....
Easton .....	.....	761.26	.....	27.59	.....	.....	.....
Ellsworth .....	.....	105.31	.....	.....	.....	.....	.....
Enfield .....	3,562.44	.....	New bridge, trust funds..	185.73	500.00	2,326.08	34,298.00
Franconia ...	431.07	.....	Highways, trust funds.....	300.25	.....	.....	.....
Grafton .....	.....	1,615.74	.....	3,913.13	1,219.74	.....	.....
Groton .....	.....	2,638.36	.....	424.78	.....	.....	.....
Hanover .....	.....	846.28	.....	1,838.77	.....	.....	.....
Haverhill .....	36,396.30	.....	New bridge .....	1,283.02	21,000.00	22,728.53	11,826.96
Hebron .....	.....	1,071.25	.....	192.07	37,200.00	1,681.65	25,413.48
Holderness ...	880.42	.....	Unexpended appropriat'ns .....	623.55	.....	.....	.....
Landaff .....	2,861.51	.....	Highways .....	373.54	.....	.....	.....
Lebanon .....	2,043.30	.....	Law suit, new bridge.....	1,109.72	43,675.00	938.77	10,000.00

Lincoln .....	4,128.15	.....	5,644.36	9,500.00	.....	.....
Lisbon .....	.....	Town building .....	1,071.66	29,294.32	2,727.11	.....
Littleton .....	.....	.....	3,374.45	25,000.00	32,089.75	71,100.00
Livermore ..	699.05	.....	246.82	.....	.....	.....
Lyman .....	.....	.....	.....	70.46	.....	.....
Lyme .....	.....	Highways and unexpended appropriations .....	.....	.....	.....	.....
Monroe .....	.....	Law suit, trust funds .....	4,527.74	36.70	.....	.....
Orange .....	.....	.....	197.23	.....	.....	.....
Orford .....	963.23	.....	664.40	.....	.....	.....
Piermont .....	.....	Highways, gen'l expenses .....	479.67	.....	.....	.....
Plymouth .....	.....	Town improvements .....	54.43	.....	.....	.....
Plymouth .....	550.19	.....	1,815.83	72,500.00	666.03	25,081.51
Runney .....	1,584.81	.....	336.85	.....	.....	.....
Thornton .....	.....	Highways .....	.....	.....	.....	.....
Warren .....	.....	.....	17.51	.....	.....	.....
Waterville ..	4,984.88	.....	.....	.....	.....	.....
Wentworth ..	.99	.....	2,562.06	.....	.....	.....
Woodstock ..	4,263.82	.....	713.32	.....	.....	.....
Aggregate....	\$338,354.20		\$37,549.96	\$251,628.30	\$69,211.24	\$221,690.10
	\$27,148.16					



## COOS COUNTY.

TOWNS.	Assets.				Liabilities.			
	Cash on hand, including sinking fund.	Accounts due town.	Uncollected taxes.	Total assets.	Accounts owed by town.	Bonds and notes outstanding.	Amount of Trust funds, principal used by towns.	Total liabilities.
Berlin .....	\$65,181.33	\$1,196.80	\$25,205.63	\$91,583.76	\$1,126.56	\$301,000.00	.....	\$302,126.56
Carroll .....	3,782.66	.....	429.15	4,211.81	260.00	14,000.00	.....	14,260.00
Clarksville .....	2,261.07	.....	270.77	2,531.84	491.40	.....	.....	491.40
Colebrook .....	1,911.94	297.43	.....	2,209.37	9,296.95	14,000.00	\$400.00	23,696.95
Columbia .....	425.08	110.52	190.56	726.16	1,077.05	.....	.....	1,077.05
Dalton .....	2,942.70	593.26	1,634.88	5,170.84	647.75	8,040.00	.....	8,687.75
Dummer .....	1,148.38	.....	.....	1,148.38	81.70	1,500.00	.....	1,581.70
Errol .....	4,941.77	621.43	1,701.96	7,265.16	1,839.42	.....	.....	1,839.42
Gorham .....	97,604.83	438.22	2,046.57	100,089.62	11,587.90	149,800.00	.....	161,387.90
Jefferson .....	454.22	1,093.44	116.66	1,684.32	2,478.17	29,500.00	.....	31,978.17
Lancaster .....	6,845.16	1,440.71	1,593.43	9,879.30	4,057.08	15,000.00	16,332.73	35,389.81
Milan .....	687.76	209.37	640.86	1,537.99	386.49	.....	.....	386.49
North'berland.	938.63	1,765.66	276.00	2,980.29	286.45	9,000.00	.....	9,286.45
Pittsburg .....	2,985.83	.....	.....	2,985.83	.....	.....	1,064.00	1,064.00
Randolph .....	767.82	497.71	1,137.33	2,402.86	1,842.72	300.00	.....	2,142.72
Shelburne .....	1,160.72	224.98	417.85	1,803.55	481.42	3,000.00	.....	3,481.42
Stark .....	816.13	126.96	355.59	1,298.68	46.72	.....	.....	46.72
Stewartstown.	308.34	383.28	3,369.43	4,061.05	718.72	7,000.00	.....	7,718.72
Stratford .....	2,786.19	899.72	.....	3,685.91	2,145.31	.....	.....	2,145.31
Wentw'ths L'n	338.05	69.18	.....	407.23	574.38	1,516.95	.....	2,091.33
Whitefield ..	6,334.50	1,251.67	.....	7,586.17	5,000.00	56,000.00	.....	61,000.00
Aggregate...	\$204,623.11	\$11,220.34	\$39,386.67	\$255,230.12	-\$44,426.19	\$609,656.95	\$17,796.73	\$671,879.87

Lincoln .....	4,128.15	5,644.36	9,500.00	2,727.11	.....
Lisbon .....	13,421.73	1,071.66	29,294.32	2,727.11	.....
Littleton .....	159,278.66	3,374.45	25,000.00	32,089.75	71,100.00
Livermore .....	699.05	246.82	.....	.....	.....
Lyman .....	300.35	.....	70.46	.....	.....
Lyme .....	2,855.49	.....	.....	.....	.....
Monroe .....	2,481.82	.....	36.70	.....	.....
Orange .....	.....	4,527.74	.....	.....	.....
Orford .....	963.23	197.23	.....	.....	.....
Piermont .....	6,311.74	664.40	.....	.....	.....
Plymouth .....	10,380.82	479.67	.....	.....	.....
Runney .....	.....	54.43	.....	666.03	25,081.51
Thornton .....	550.19	1,815.83	72,500.00	.....	.....
Warren .....	1,584.81	336.85	.....	.....	.....
Waterville .....	.....	.....	.....	.....	.....
Wentworth .....	.....	17.51	.....	.....	.....
Woodstock .....	4,984.88	2,562.06	.....	.....	.....
.....	.99	713.32	.....	.....	.....
Aggregate....	\$338,354.20	\$37,549.96	\$251,628.30	\$69,211.24	\$221,690.10
	\$27,148.16				

## RECAPITULATION BY COUNTIES.

COUNTIES.	Assets.				Liabilities.			
	Cash on hand, including sinking fund.	Accounts due towns.	Uncollected taxes.	Total assets.	Accounts owed by towns.	Bonds and notes outstanding.	Trust funds. Amount of principal used by towns.	Total liabilities.
Rockingham .	\$416,272.66	\$37,829.03	\$102,213.96	\$556,315.65	\$129,542.61	\$1,135,211.87	\$44,542.91	\$1,309,297.39
Strafford .....	184,420.20	9,149.61	36,025.22	229,595.03	44,535.29	862,670.04	28,600.00	935,805.33
Belknap .....	45,405.65	2,104.28	31,840.01	79,349.94	19,692.14	337,738.91	20,103.75	377,534.83
Carroll .....	31,821.64	7,249.96	7,393.91	46,465.51	17,436.66	33,066.65	14,523.97	65,027.28
Merrimack ...	103,647.62	27,938.99	89,861.92	221,448.53	77,825.89	949,066.90	87,882.46	1,114,775.25
Hillsborough..	819,534.23	25,118.38	267,460.87	1,112,113.48	119,154.03	3,163,865.48	82,644.97	3,365,664.48
Cheshire .....	92,100.56	29,923.97	67,707.36	189,731.89	76,567.58	433,226.02	34,144.30	543,915.27
Sullivan .....	80,921.20	15,224.25	18,818.98	114,964.43	50,872.72	880,309.16	56,144.30	987,326.18
Grafton .....	199,684.83	30,528.80	49,447.27	279,660.90	68,274.34	504,114.43	18,478.17	590,866.94
Coös .....	204,623.11	11,220.34	39,386.67	255,230.12	44,426.19	609,656.95	17,796.73	671,879.87
Aggregate...	\$2,178,431.70	\$196,287.61	\$710,156.17	\$3,084,875.48	\$648,327.48	\$8,908,926.41	\$404,838.93	\$9,962,092.82

## RECAPITULATION BY COUNTIES.—Concluded.

COUNTIES.	Net debt.	SCHOOLS.		PRECINCTS.	
		Assets.	Liabilities.	Assets.	Liabilities.
Rockingham .....	\$752,981.74	\$108,290.29	\$237,293.54	\$126,203.47	\$492,000.00
Strafford .....	706,210.30	61,359.41	80,360.32	96,640.79	185,765.57
Belknap .....	298,184.89	22,588.34	35,119.38	3,643.15	56,392.60
Carroll .....	18,561.77	9,953.92	2,404.21	30,750.90	194,345.53
Merrimack .....	893,326.72	29,840.54	238,242.76	26,377.19	598,974.66
Hillsborough .....	2,253,551.00	10,278.14	10,696.93	957.27	84,450.00
Cheshire .....	354,183.38	28,012.94	147,920.00	193.36	33,800.00
Sullivan .....	872,361.75	6,417.85	24,060.30	617.63	.....
Grafton .....	311,206.04	37,549.96	251,294.32	69,211.24	221,690.10
Cooks .....	416,649.75	35,725.26	308,729.75	6,624.19	78,440.00
Aggregate .....	\$6,877,217.34	\$350,016.65	\$1,331,057.51	\$361,219.19	\$1,945,858.46

## TABULAR STATEMENT.

Showing the financial condition of the several counties at the close of the fiscal year ending December 31, 1917.

COUNTIES.	Assets.				Liabilities.			
	Cash on hand including sinking fund.	Bills due county.	Uncollected taxes.	Total assets.	Bills owed by county.	Notes outstanding.	Bonds outstanding.	Total liabilities.
Rockingham...	\$68,237.11	.....	.....	\$68,237.11	.....	.....	\$173,000.00	\$173,000.00
Straford .....	42,111.38	.....	.....	42,111.38	.....	.....	.....	.....
Belknap .....	7,337.83	\$490.00	.....	7,827.83	.....	\$15,090.00	.....	15,090.00
Carroll .....	4,823.27	.....	\$19,840.58	24,663.85	\$1,230.18	56,600.00	35,000.00	92,830.18
Merrimack .....	6,689.72	2,830.51	.....	9,520.23	.....	.....	.....	.....
Hillsborough...	86,939.74	.....	.....	86,939.74	.....	40,000.00	193,653.67	233,653.67
Cheshire .....	13,173.67	.....	.....	13,173.67	.....	.....	.....	.....
Sullivan .....	5,668.84	.....	.....	5,668.84	.....	20,500.00	18,000.00	38,500.00
Grafton .....	1,338.46	611.38	.....	1,949.84	996.21	36,000.00	.....	36,996.21
Cooks .....	22,262.74	1,693.35	827.91	24,784.00	1,608.66	55,000.00	25,000.00	81,608.66
Aggregate...	\$258,582.76	\$5,625.24	\$20,668.49	\$284,876.49	\$3,835.05	\$223,190.00	\$444,653.67	\$671,678.72

TABULAR STATEMENT.—*Concluded.*

COUNTIES.	Net.		Value of county buildings and farms.	Value of stock and personal property.	Purpose for which debt was incurred.
	Debt.	Surplus.			
Rockingham...	\$104,762.89	.....	\$311,862.00	\$56,833.55	County court house, county jail and hospital.
Strafford .....	.....	\$42,111.38	197,000.00	55,900.00	Running expenses.
Belknap .....	7,262.17	.....	105,000.00	25,279.40	County court house, jail and hospital.
Carroll .....	68,166.33	.....	75,000.00	25,406.72	County buildings.
Merrimack .....	.....	9,520.23	213,947.00	38,275.73	
Hillsborough..	146,713.98	.....	558,429.71	87,162.77	
Cheshire .....	.....	13,173.67	179,500.00	19,448.00	Building jail, construction of water system, new heating plant.
Sullivan .....	32,831.16	.....	86,000.00	29,713.55	Addition to Woodsville court house. New buildings at county farm.
Grafton .....	35,046.37	.....	196,000.00	65,000.00	Jail and county buildings.
Cooks .....	56,824.66	.....	155,888.73	29,749.43	
Aggregate...	\$2,451,607.51	\$64,805.28	\$2,078,627.44	\$432,771.15	

Net debt December 31, 1916.....

\$321,491.91

Net debt December 31, 1917.....

386,802.23

Increase of debt for the year.....

\$65,310.32



**SUMMARY OF  
RECEIPTS AND DISBURSEMENTS  
OF SCHOOLS BY COUNTIES**



## SUMMARY OF RECEIPTS OF SCHOOLS BY COUNTIES.

Fiscal year ending August 31, 1918.

	Rockingham	Strafford	Belknap	Carroll	Merrimack
From state .....	\$27,896.46	\$10,327.43	\$8,448.16	\$8,967.10	\$17,527.62
(Literary fund, district superintendent, support of schools, high school tuition, qualified teachers, vocational training.)					
Town tax and school district tax .....	328,219.72	249,137.56	199,258.56	97,794.03	354,325.28
Dog licenses .....	5,485.16	3,607.99	3,250.06	1,426.79	4,290.06
Tuitions received .....	8,626.55	7,657.76	3,495.25	3,270.38	8,827.14
Income from local trust funds .....	832.45	2,320.33	641.58	1,006.10	2,590.70
Interest received on deposits .....	.....	.....	58.66	.....	4.17
Borrowed on notes and bonds .....	1,661.26	3,500.00	2,600.00	4,639.21	.....
Miscellaneous receipts .....	1,704.46	486.23	3,481.75	152.62	5,718.80
Total receipts .....	\$374,426.06	\$277,037.30	\$221,234.02	\$117,256.23	\$393,283.77
Cash on hand February 15, 1917 .....	30,276.46	41,054.66	8,716.05	12,141.22	19,996.10
Grand total .....	\$404,702.52	\$318,091.96	\$229,950.07	\$129,397.45	\$413,279.87

Rockingham—Chester, Stratham, Windham missing.  
 Strafford—Farmington (town district) missing.  
 Carroll—Bartlett (town), Jackson, Hart's Location missing.

## SUMMARY OF RECEIPTS OF SCHOOLS BY COUNTIES—Concluded.

	Hillsboro'	Cheshire	Sullivan	Grafton	Cooks	Total
From state .....	\$29,742.49	\$21,553.75	\$6,899.11	\$27,539.50	\$27,886.04	\$186,787.66
(Literary fund, district superintendent, support of schools, high school tuition, qualified teachers, vocational training.)						
Town tax and school district tax .....	626,985.23	289,601.43	129,721.63	324,107.15	296,766.11	2,895,916.70
Dog licenses .....	6,091.20	3,311.57	2,457.54	5,246.89	2,062.18	37,229.44
Tuitions received .....	9,613.16	6,521.08	663.15	16,179.93	9,771.74	74,626.14
Income from local trust funds .....	5,668.37	1,606.66	1,308.19	1,830.36	293.98	18,098.72
Interest received on deposits .....	110.64	.....	24.96	.....	.....	198.43
Borrowed on notes and bonds .....	10,000.00	2,250.00	.....	37,598.54	57,901.83	120,150.84
Miscellaneous receipts .....	20,712.65	1,739.72	1,914.03	5,992.76	8,197.84	50,100.86
Total receipts .....	\$708,923.74	\$326,584.21	\$142,988.61	\$418,495.13	\$402,879.72	\$3,383,108.79
Cash on hand February 15, 1917 .....	24,613.93	17,194.82	4,765.36	31,942.21	20,758.39	211,459.20
Grand total .....	\$733,537.67	\$343,779.03	\$147,753.97	\$450,437.34	\$423,638.11	\$3,594,567.99

Hillsborough—Greenfield, Deering, Mason, Hillsborough (town district) missing.

Sullivan—Sunapee missing.

Grafton—Bristol (special), Hanover (town), Thornton missing.

Cooks—Whitefield (town district) missing.

SUMMARY OF PAYMENTS OF SCHOOLS BY COUNTIES.  
Fiscal year ending August 31, 1918.

	Rockingham	Strafford	Belnap	Carroll	Merrimack
<b>Administration:</b>					
1 Salaries of school board .....	\$2,596.50	\$1,036.18	\$1,379.00	\$1,430.16	\$2,683.94
2 Salaries of other district officers.....	2,271.49	2,115.54	486.99	403.50	2,039.05
3 Superintendent's salary .....	16,375.28	10,057.52	8,591.45	3,307.97	14,890.68
4 Other expenses of administration.....	2,141.82	1,278.04	2,061.79	415.65	3,134.59
<b>Instruction:</b>					
5 Principals' and regular teachers' salaries.....	198,713.65	154,148.35	89,820.84	62,596.67	227,132.55
6 High school and academy tuitions.....	30,130.40	6,643.06	14,249.70	6,830.23	17,369.53
7 Elementary school tuition .....	3,455.18	283.50	292.80	327.75	3,343.16
8 Text-books and pupils' supplies .....	16,506.31	14,359.25	8,694.01	4,715.54	12,992.80
9 Flags and appurtenances.....	304.51	164.77	164.41	101.43	1,159.89
10 Other expenses of instruction .....	3,486.77	1,386.24	3,027.65	527.79	7,195.47
<b>Operation—Maintenance of school plant:</b>					
11 Janitor service .....	16,684.35	17,075.62	6,930.46	4,937.26	17,280.71
12 Fuel .....	19,721.50	13,828.61	10,625.80	6,146.57	28,336.60
13 Water .....	1,252.28	993.49	448.17	199.45	1,030.50
14 Light and power .....	510.92	942.38	374.56	164.12	1,393.00
15 Building and janitors' supplies.....	1,196.46	476.62	564.88	57.73	2,249.94
16 Minor repairs of buildings, upkeep of grounds.....	7,416.34	5,746.66	7,776.05	2,290.79	9,276.67
17 Repair and replacement of equipment.....	2,508.90	1,201.56	1,269.98	1,043.83	2,759.33
18 Other expenses of maintenance and operation.....	1,791.07	2,092.26	392.39	2,810.92	2,282.12
<b>Auxiliary agents and special activities:</b>					
19 Medical inspection .....	832.72	66.00	1,030.78	60.30	2,086.72
20 Transportation of pupils .....	21,301.20	17,342.23	5,150.46	11,309.25	18,872.32
21 Playgrounds .....	.....	85.00	.....	2.04	18.91
22 Other special activities .....	634.10	.....	158.59	18.00	.....

Fixed charges:					
23 Insurance .....	2,569.56	1,262.25	284.90	908.73	1,955.76
24 Rent .....	6.00	300.00	352.87	190.00	300.00
25 Sinking funds .....	.....	.....	1,000.00	.....	.....
Extraordinary outlay for equipment and construction:					
26 Lands and new buildings .....	7,670.34	423.11	6,362.77	312.34	1,868.51
27 Alteration of old buildings .....	4,535.89	413.00	.....	1,215.16	5,522.98
28 New equipment .....	2,102.06	1,268.48	274.52	386.27	297.83
All other payments:					
29 Miscellaneous .....	199.40	481.26	66.76	.....	2,633.35
30 Notes and bonds paid .....	6,120.00	1,500.00	37,208.40	7,000.29	6,657.20
31 Interest on notes and bonds .....	3,822.02	979.81	2,321.75	.....	1,077.08
Total payments .....	\$376,856.92	\$257,950.79	\$211,362.73	\$119,707.74	\$397,831.18
Cash on hand, August 31, 1918 .....	27,845.60	60,141.17	18,587.34	9,689.71	15,448.69
Grand total .....	\$404,702.52	\$318,091.96	\$229,950.07	\$129,397.45	\$413,279.87

## SUMMARY OF PAYMENTS OF SCHOOLS BY COUNTIES—Concluded.

	Hillsboro'	Cheshire	Sullivan	Grafton	Coös	Total
Administration:						
1 Salaries of school board .....	\$3,276.11	\$2,217.53	\$942.08	\$3,413.97	\$2,285.42	\$21,200.89
2 Salaries of other district officers .....	1,537.90	1,354.16	686.75	4,021.71	2,207.59	17,194.68
3 Superintendent's salary .....	20,044.81	7,759.00	5,682.94	12,589.18	17,760.04	117,058.87
4 Other expenses of administration .....	7,747.92	970.63	302.39	1,289.30	1,627.43	20,969.56
Instruction:						
5 Principals' and regular teachers' salaries .....	439,561.08	126,763.10	77,646.48	223,869.06	170,504.51	1,770,756.29
6 High school and academy tuitions .....	16,694.47	9,403.31	3,892.03	13,040.98	5,746.67	124,000.38
7 Elementary school tuition .....	1,106.17	48,111.58	231.92	2,896.54	621.77	60,670.37
8 Text-books and pupils' supplies .....	48,081.98	11,892.42	7,322.37	21,083.77	19,320.40	164,968.85
9 Flags and appurtenances .....	205.36	281.18	175.91	1,275.25	534.68	4,367.39
10 Other expenses of instruction .....	5,213.17	1,310.36	1,705.08	1,589.31	2,739.06	28,180.90
Operation—Maintenance of school plant:						
11 Janitor service .....	37,498.54	10,152.00	6,511.90	18,653.52	16,867.75	152,592.11
12 Fuel .....	44,292.04	14,635.81	11,399.71	33,760.31	28,217.13	210,964.08
13 Water .....	2,037.57	1,462.80	195.65	831.75	1,334.62	9,806.28
14 Light and power .....	4,139.02	578.75	310.01	1,206.62	1,316.06	10,935.44
15 Building and janitors' supplies .....	3,991.90	691.09	1,044.92	1,610.67	1,244.82	13,129.03
16 Minor repairs of buildings, upkeep of grounds .....	10,309.01	11,074.98	4,938.02	8,696.22	5,617.02	73,161.76
17 Repair and replacement of equipment .....	3,210.84	1,327.58	89.97	3,111.93	1,807.23	18,331.05
18 Other expenses of maintenance and operation .....	2,008.12	1,482.82	3,896.92	3,602.03	1,602.04	21,930.69
Auxiliary agents and special activities:						
19 Medical inspection .....	749.501	950.79	1,062.02	1,449.84	843.84	9,132.51
20 Transportation of pupils .....	17,139.53	20,025.22	8,071.57	14,981.33	17,288.57	151,461.68

21 Playgrounds .....	165.33	30.00	.....	12.00	650.00	963.28
22 Other special activities .....	378.20	186.10	.....	276.50	1,524.87	3,176.36
Fixed charges:						
23 Insurance .....	1,836.33	1,834.84	1,648.07	3,903.26	2,913.71	19,112.40
24 Rent .....	.....	473.50	335.00	148.44	134.00	2,239.81
25 Sinking funds .....	.....	.....	.....	1,425.00	.....	2,425.00
Extraordinary outlay for equipment and construction						
26 Lands and new buildings .....	32,185.09	4,474.85	191.81	5,530.89	39,290.76	98,310.47
27 Alteration of old buildings .....	8,420.74	1,481.25	489.91	850.68	5,724.08	28,653.69
28 New equipment .....	1,478.35	1,344.07	205.02	1,788.19	7,347.85	16,495.64
All other payments:						
29 Miscellaneous .....	8,309.07	2,954.18	21.26	1,933.20	2,472.24	19,070.72
30 Notes and bonds paid .....	2,978.12	18,800.00	2,400.00	22,080.20	27,950.00	132,694.21
31 Interest on notes and bonds .....	135.04	12,108.13	613.91	9,111.75	13,895.77	44,065.26
Total payments .....	\$724,771.31	\$316,132.03	\$142,003.62	\$420,033.40	\$401,389.93	\$3,368,039.65
Cash on hand, August 31, 1918 .....	8,766.36	27,647.00	5,750.35	30,403.94	22,248.18	226,528.34
Grand total .....	\$733,537.67	\$343,779.03	\$147,753.97	\$450,437.34	\$423,638.11	\$3,594,567.99



**CLASSIFIED EXPENDITURES  
OF  
CITIES AND TOWNS**



## CLASSIFIED SUMMARY OF RECEIPTS OF CITIES AND TOWNS.

	Rockingham	Strafford	Belknap	Carroll	Merrimack
Local taxes:					
1 Property and poll taxes, current year...	\$821,448.74	\$561,334.16	\$341,490.52	\$262,476.03	\$778,697.78
2 Property and poll taxes, previous year..	69,744.38	37,886.90	14,659.47	2,011.65	63,692.27
From state:					
3 For highways—					
(a) For state aid maintenance.....	5,448.96	1,663.55	2,424.65	4,886.87	6,524.24
(b) For state aid construction.....	5,977.31	2,012.70	1,185.37	5,750.88	4,328.78
(c) For trunk line maintenance.....	9,465.52	1,680.80	2,547.30	6,322.49	9,796.44
(d) For trunk line construction.....	13,139.99	283.79	6,801.29	4,927.81	13,763.82
4 Insurance tax .....	2,078.44	384.21	577.13	112.70	3,584.99
5 Railroad tax .....	26,476.30	23,610.33	15,659.91	11,002.94	66,284.57
6 Savings bank tax .....	67,393.31	73,063.52	39,671.88	16,706.32	136,213.08
7 Building and loan association tax....	309.38	3.00	5.42	.....	312.33
8 Literary fund .....	6,868.08	3,669.84	2,477.52	1,833.84	5,425.92
9 State aid for education.....	20,757.74	5,859.59	5,274.36	7,515.16	8,649.71
10 Liquor licenses .....	16,987.05	15,240.21	526.91	165.31	14,953.26
11 Fighting forest fires .....	474.69	124.98	31.06	116.76	325.44
12 Bounties .....	.....	5.80	24.00	348.80	202.20
From county:					
13 For support of poor .....	4,745.05	.....	1,768.19	1,530.41	28,511.80
14 For aid furnished soldiers .....	1,201.08	.....	295.04	52.00	5,052.59
From local sources except taxes:					
15 Dog licenses .....	5,244.21	3,433.03	2,403.95	1,259.15	5,242.79
16 Business licenses and permits.....	3,808.71	2,271.35	1,033.34	273.33	2,635.50
17 Fines and forfeits, municipal court....	4,171.66	4,026.50	1,245.06	631.61	4,094.69
18 Rent of town hall .....	1,952.15	8,833.11	1,677.50	1,721.54	2,645.03

19 Interest received on taxes.....	1,786.79	71.95	553.21	73.37	752.18
20 Interest received on deposits.....	5,333.39	1,013.79	9.08	270.56	1,033.55
21 Income from trust funds.....	1,221.08	1,109.40	642.62	9.40	2,905.16
22 Income from sinking funds.....	150.00	2,315.83	119.00	.....	3,415.45
23 Income from departments.....	17,531.10	11,258.62	44,661.73	586.94	1,700.17
24 Income from municipal-owned utilities.	9,901.45	131,996.95	1,103.75	.....	16,442.08
25 Tax sales redeemed .....	8,569.61	3,919.43	2,009.62	103.23	2,365.71
Receipts other than current revenue:					
27 Temporary loans in anticipation of taxes	237,848.73	91,950.00	139,750.00	36,400.00	231,650.00
28 Long-term notes during year.....	14,300.00	3,000.00	.....	3,332.00	36,000.00
29 Bonds issued during year.....	65,000.00	127,900.00	.....	.....	79,191.52
30 Amount taken from sinking funds.....	9,015.00	.....	.....	.....	.....
31 Insurance adjustments .....	1,019.51	207.00	.....	2,000.00	26.80
32 Refunds .....	987.59	2,026.53	1,194.52	1,203.58	1,128.87
33 Gifts .....	615.00	.....	60.00	1,397.24	.....
34 Trust funds .....	16,110.00	9,135.23	1,350.00	225.00	2,530.00
35 National forest reserve .....	.....	.....	.....	212.91	.....
Total receipts during year.....	\$1,477,131.95	\$1,130,292.10	\$663,193.40	\$375,461.83	\$1,540,078.72
Cash on hand beginning of year.....	93,389.54	114,361.57	40,956.85	36,665.86	93,808.29
Grand total .....	\$1,570,521.49	\$1,244,653.67	\$674,150.25	\$412,127.71	\$1,633,887.01

## CLASSIFIED SUMMARY OF RECEIPTS OF CITIES AND TOWNS—Concluded.

	Hillsborough	Cheshire	Sullivan	Grafton	Coös	Totals
Local taxes:						
1 Property and poll taxes, current year .....	\$2,125,338.06	\$578,997.10	\$358,744.17	\$760,019.04	\$664,984.93	\$7,253,530.53
2 Property and poll taxes, previous year .....	173,288.92	79,762.37	14,126.55	27,540.09	14,296.14	497,008.74
From state:						
3 For highways—						
(a) For state aid maintenance .....	12,841.24	12,295.26	5,352.02	10,578.16	6,135.17	68,150.12
(b) For state aid construction .....	3,936.74	4,606.82	3,854.66	4,250.33	7,196.54	43,108.13
(c) For trunk line maintenance .....	15,871.37	12,588.88	4,234.30	21,769.19	16,066.96	100,343.25
(d) For trunk line construction .....	15,335.54	15,178.07	8,798.62	16,658.46	10,591.84	105,479.23
4 Insurance tax .....	8,566.56	1,767.05	275.07	513.95	121.88	17,971.98
5 Railroad tax .....	92,800.79	16,071.96	8,151.67	22,738.11	21,335.54	304,132.12
6 Savings bank tax .....	193,857.90	16,704.90	10,366.98	60,060.06	26,324.20	639,364.15
7 Building and loan association tax .....	192.30	.....	.....	.....	12.94	835.62
8 Literary fund .....	11,561.76	4,069.47	2,463.84	5,821.92	3,964.32	48,156.51
9 State Aid for education .....	13,932.18	15,490.82	4,831.99	21,816.42	14,601.81	118,729.78
10 Liquor licenses .....	77,117.31	615.43	214.44	466.59	12,285.45	138,571.96
11 Fighting forest fires .....	480.48	264.68	242.20	170.00	61.74	2,292.03
12 Bounties .....	316.60	488.40	151.80	730.40	288.40	2,546.40
From county:						
13 For support of poor .....	2,383.03	19,661.69	10,173.84	6,636.10	4,359.40	79,771.51

14 For aid furnished soldiers.....	504.74	2,999.28	1,369.70	509.34	.....	11,973.77
From local sources except taxes:						
15 Dog licenses .....	8,273.00	3,809.69	2,706.26	5,402.37	2,288.40	40,062.85
16 Business licenses and permits..	11,420.37	517.08	1,667.00	3,004.49	1,323.40	28,154.57
17 Fines and forfeits, municipal court .....	6,122.72	342.44	2,529.54	2,359.50	8,078.89	30,202.61
18 Rent of town hall.....	7,223.22	5,044.54	3,429.31	2,983.99	1,441.19	36,951.58
19 Interest received on taxes.....	4,495.59	516.19	664.13	258.79	806.28	9,948.48
20 Interest received on deposits...	7,528.11	3,074.88	32.40	748.54	2,382.10	21,421.40
21 Income from trust funds.....	5,194.72	4,074.40	380.50	177.68	14.68	15,729.64
22 Income from sinking funds....	8.95	.....	749.33	667.44	1,144.46	8,570.46
23 Income from departments.....	99,664.19	10,477.52	3,617.09	4,463.86	6,298.80	200,300.04
24 Income from municipal-owned utilities .....	192,161.63	6,334.06	33,292.72	36,735.26	6,316.50	434,264.42
25 Tax sales redeemed .....	2,338.96	16.86	.....	1,210.70	2,111.78	22,645.90
Receipts other than current revenue:						
27 Temporary loans in anticipation of taxes .....	1,003,546.29	101,432.33	72,835.13	160,585.25	124,700.00	\$2,200,697.73
28 Long-term notes during year...	44,600.00	10,514.00	10,400.00	46,857.50	7,500.00	176,503.50
29 Bonds issued during year.....	286,255.00	20,000.00	81,200.00	.....	79,145.24	738,691.76
30 Amount taken from sinking funds .....	213,251.15	.....	.....	6,451.14	53,997.55	282,714.84
31 Insurance adjustments .....	20,000.00	9,851.82	.....	.....	16,161.90	49,267.03
32 Refunds .....	5,493.16	1,926.06	1,799.07	17,050.58	3,864.32	36,674.28
33 Gifts .....	.....	115.00	185.00	761.04	1,884.00	5,017.28
34 Trust funds .....	1,200.00	700.00	886.00	.....	.....	32,136.23
35 National forest reserve.....	.....	.....	.....	536.73	530.53	1,280.16
Total receipts during year.....	\$4,667,087.58	\$960,309.07	\$649,915.33	\$1,250,525.04	\$1,123,220.27	\$13,807,215.29
Cash on hand beginning of year....	259,889.40	101,174.88	41,982.86	82,763.36	121,371.08	986,363.71
Grand total .....	\$4,926,976.98	\$1,061,483.95	\$691,898.19	\$1,333,288.40	\$1,244,591.35	\$14,793,579.00

## EIGHTH ANNUAL REPORT

## CLASSIFIED SUMMARY OF EXPENDITURES OF CITIES AND TOWNS.

	Rockingham	Stratford	Belknap	Carroll	Merrimack
Current maintenance expenses:					
General government:					
Town officers' salaries .....	\$29,972.85	\$25,515.46	\$11,967.83	\$8,688.15	\$33,641.10
Town officers' expenses .....	8,638.73	7,190.14	4,089.98	3,309.15	12,121.79
Election and registration expenses .....	3,423.28	2,219.95	1,113.91	810.34	2,480.17
Municipal court expenses .....	2,125.75	1,650.00	1,459.04	560.78	2,885.87
Expenses of town hall and buildings .....	20,035.18	15,195.70	5,473.31	2,503.91	13,763.02
Protection of persons and property:					
Police department .....	30,941.02	28,741.86	8,256.96	889.63	36,821.21
Fire department .....	45,578.84	29,371.05	18,817.81	1,861.88	61,940.25
Moth extermination .....	3,240.46	1,988.69	444.39	1,174.78	1,535.67
Bounties .....	4.00	12.00	33.60	346.30	235.20
Damage by dogs .....	387.08	456.95	462.61	47.30	1,231.25
Health:					
Health department .....	6,203.50	16,941.31	1,801.43	2,004.16	21,629.85
Vital statistics .....	1,838.78	530.90	464.25	307.75	546.56
Sewer maintenance .....	3,148.92	1,945.08	1,634.41	12.60	5,817.34
Highways and bridges:					
State aid maintenance .....	16,567.04	7,989.50	9,408.46	10,117.48	14,931.82
Trunk line maintenance .....	19,195.44	1,869.54	11,276.26	12,444.34	15,307.82
Town maintenance .....	97,550.53	108,861.08	107,918.20	65,073.08	170,563.87
Street lighting and sprinkling .....	37,538.87	33,775.11	15,981.23	4,370.15	48,770.92
General expenses of highway department .....	32,395.49	4,242.88	6,981.36	1,264.13	6,812.64
Education:					
Libraries .....	14,133.78	12,407.69	5,162.40	2,616.68	14,583.63
Charities:					
Town poor .....	12,000.57	6,641.88	3,703.24	3,354.09	13,588.84

County poor .....	4,005.23	79.50	1,135.64	1,727.20	29,422.99
Town farms .....	.....	.....	.....	.....	.....
Patriotic purposes:					
Aid to G. A. R. and Memorial Day exercises.....	2,252.51	1,672.59	942.62	561.10	2,488.62
Aid to soldiers and their families.....	2,040.51	1,006.71	283.05	.....	5,666.66
Recreation:					
Parks and playgrounds.....	5,369.34	3,071.14	1,945.84	137.50	6,736.33
Public service enterprise:					
Appropriation to water and electric utilities.....	8,068.42	119,156.90	734.14	.....	3,190.43
Markets and public scales.....	345.87	9,965.85	.....	.....	146.21
Cemeteries .....	2,106.20	3,889.41	5.00	156.80	14,503.25
Unclassified—					
Damages and legal expenses.....	1,001.11	1,615.32	2,486.46	2,506.23	9,754.80
Taxes bought by town.....	2,736.99	1,342.44	2,333.97	996.62	1,311.23
Abatements, discounts, errors.....	9,075.57	1,839.61	350.10	1,278.27	1,567.14
Public Safety committees .....	464.00	.....	508.69	1,176.22	1,297.80
Town histories .....	800.00	.....	.....	.....	.....
Incidentals, printing, insurance (cities).....	.....	5,342.46	.....	.....	11,513.78
Interest:					
Paid on temporary loans .....	4,251.12	1,152.25	6,796.92	885.65	4,716.89
long-term notes .....	6,287.50	20,013.35	2,291.99	307.31	7,736.30
bonded debt .....	33,955.00	9,858.33	7,040.00	666.51	18,219.76
principal of trust funds.....	2,280.51	772.63	1,475.16	320.34	2,347.73
Outlay for new construction and permanent im-					
provements:					
Highways and bridges, State aid construction...	21,162.22	12,236.25	9,729.92	31,296.56	16,773.09
Trunk line construction .....	29,897.04	199.14	10,347.61	9,103.41	32,851.15
Town construction .....	40,642.92	6,435.04	21,477.70	10,247.38	37,199.79
Sidewalk construction .....	6,178.13	14,855.39	4,528.28	1,151.91	2,415.59
Sewer construction .....	24,128.42	.....	1,374.56	.....	1,434.34
Lands and buildings.....	3,757.87	5,755.34	3,006.00	735.09	225.00
New equipment .....	4,476.92	2,693.00	11,703.96	678.49	4,666.60

## CLASSIFIED SUMMARY OF EXPENDITURES OF CITIES AND TOWNS—Continued.

	Rockingham	Strafford	Belknap	Carroll	Merrimack
Federal aid .....	\$500.00	.....	.....	.....	.....
Indebtedness:					
Payments on temporary loans .....	204,516.41	\$76,850.00	\$113,900.00	\$38,000.00	\$206,215.00
long-term notes .....	25,604.00	175,996.79	11,100.00	2,475.00	68,776.66
bonded debt .....	24,000.00	17,000.00	5,000.00	1,800.00	30,800.00
Payments to sinking funds .....	17,500.00	5,315.83	.....	.....	.....
trustees of trust funds .....	19,803.57	8,562.73	4,047.86	2,357.00	4,312.40
of outstanding orders .....	148.46	.....	.....	255.94	946.94
Payments to other Governmental Divisions:					
Taxes paid to state .....	89,658.00	67,413.50	43,248.00	29,916.00	111,877.00
county .....	93,730.00	61,000.00	32,000.00	35,091.00	74,000.00
precincts .....	6,300.00	6,875.00	10,085.00	6,027.66	8,702.53
school districts .....	291,729.65	169,201.04	104,229.45	78,963.70	335,121.84
Total payments for all purposes .....	\$1,373,712.62	\$1,118,711.65	\$630,658.60	\$380,375.57	\$1,536,143.66
Cash on hand at end of year .....	196,808.87	125,942.02	43,491.65	31,752.14	97,743.35
Grand total .....	\$1,570,521.49	\$1,244,653.67	\$674,150.25	\$412,127.71	\$1,633,887.01

## CLASSIFIED SUMMARY OF EXPENDITURES OF CITIES AND TOWNS—Continued.

	Hillsborough	Cheshire	Sullivan	Grafton	Coös	Totals
Current maintenance expenses:						
General Government:						
Town officers' salaries .....	\$54,766.04	\$23,746.02	\$11,320.31	\$23,750.21	\$18,507.22	\$241,375.79
Town officers' expenses .....	56,467.26	4,837.89	6,887.94	8,070.56	8,197.24	119,810.68
Election and registration expenses .....	4,104.81	934.32	349.75	978.81	1,010.74	17,426.08
Municipal court expenses .....	6,415.55	1,797.63	1,183.50	2,605.05	2,292.59	22,975.76
Expenses of town hall and buildings .....	55,992.43	12,816.19	6,710.96	8,846.53	7,996.29	149,335.52
Protection of persons and property:						
Police department .....	167,824.79	12,902.58	5,787.43	7,339.11	28,057.97	327,562.56
Fire department .....	277,440.58	19,780.61	15,967.10	8,272.41	22,270.85	501,031.38
Moth extermination .....	11,571.15	242.85	.....	31.00	.....	20,228.99
Bounties .....	331.55	446.80	261.02	759.40	434.20	2,864.07
Damage by dogs .....	321.30	444.60	1,373.00	1,558.50	209.00	6,691.59
Health:						
Health department .....	36,279.23	2,910.21	4,840.85	5,495.64	5,359.00	103,465.18
Vital statistics .....	498.96	743.92	412.55	791.18	711.74	6,866.58
Sewer maintenance .....	7,613.83	5,439.58	830.34	294.49	3,043.08	29,779.67
Highways and bridges:						
State aid maintenance .....	22,267.55	15,060.07	12,496.22	19,336.42	12,368.73	140,543.29
Trunk line maintenance .....	21,818.60	28,843.80	6,801.83	36,470.68	32,505.51	186,533.82
Town maintenance .....	477,065.39	104,979.06	61,890.67	143,915.75	93,306.28	1,431,123.91
Street lighting and sprinkling ..	76,457.24	24,703.31	13,258.26	21,362.14	17,529.15	293,746.38
General expenses of highway department .....	20,649.20	2,805.53	1,760.55	10,777.54	45,439.99	133,129.31



CLASSIFIED SUMMARY OF EXPENDITURES OF CITIES AND TOWNS—*Concluded.*

	Hillsborough	Cheshire	Sullivan	Grafton	Coös	Totals
Education :						
Libraries .....	\$35,641.68	\$9,285.58	\$3,177.40	\$9,700.44	\$8,101.57	\$114,810.85
Charities :						
Town poor .....	33,712.66	7,573.75	2,717.56	7,434.45	6,171.76	96,898.80
County poor .....	8,259.90	16,481.16	9,637.53	5,919.22	5,166.90	81,835.27
Town farms .....	838.71	.....	.....	.....	833.22	1,671.93
Patriotic purposes :						
Aid to G.A.R. and Memorial Day						
exercises .....	2,478.91	1,651.85	570.10	1,153.26	960.45	14,731.95
Aid to soldiers and their families	1,515.55	468.10	1,573.76	424.79	446.94	13,426.07
Recreation :						
Parks and playgrounds .....	39,202.68	2,402.15	7,215.48	1,219.11	1,432.23	68,631.80
Public service enterprises :						
Appropriation to water and elec-						
tric utilities .....	234,685.97	18,312.29	3,119.72	14,467.07	6,744.17	408,478.51
Markets and public scales .....	20.00	2.80	974.98	.....	.....	11,455.71
Cemeteries .....	54,639.89	6,679.84	3,485.73	3,361.49	1,370.15	90,197.76
Unclassified—						
Damages and legal expenses	27,164.79	2,139.70	607.53	9,145.30	9,080.93	65,502.17
Taxes bought by town .....	4,867.70	341.25	35.36	2,136.44	2,618.84	18,720.84
Abatements, discounts, er-						
rors .....	2,741.58	2,794.29	2,943.42	3,107.71	436.92	26,134.61
Public Safety Committees ..	.....	.....	574.25	23.41	1,970.92	6,015.29
Town histories .....	.....	.....	.....	.....	.....	1,000.00
Incidentals, printing, insur-						
ance (cities) .....	12,816.88	.....	150.90	.....	.....	29,824.02

## EIGHTH ANNUAL REPORT

CLASSIFIED SUMMARY OF EXPENDITURES OF CITIES AND TOWNS—*Concluded.*

	Hillsborough	Cheshire	Sullivan	Grafton	Coös	Totals
Education:						
Libraries .....	\$35,641.68	\$9,285.58	\$3,177.40	\$9,700.44	\$8,101.57	\$114,810.85
Charities:						
Town poor .....	33,712.66	7,573.75	2,717.56	7,434.45	6,171.76	96,898.80
County poor .....	8,359.90	16,481.16	9,637.53	5,919.22	5,166.90	81,835.27
Town farms .....	838.71	.....	.....	.....	833.22	1,671.93
Patriotic purposes:						
Aid to G.A.R. and Memorial Day exercises .....	2,478.91	1,651.85	570.10	1,153.26	960.45	14,761.95
Aid to soldiers and their families .....	1,515.55	468.10	1,573.76	424.79	446.94	13,486.07
Recreation:						
Parks and playgrounds .....	39,202.68	2,402.15	7,215.48	1,219.11	1,432.23	68,631.80
Public service enterprises:						
Appropriation to water and electric utilities .....	234,685.97	18,312.29	3,119.72	14,467.07	6,744.17	408,478.51
Markets and public scales .....	20.00	2.80	974.98	.....	.....	11,455.71
Cemeteries .....	54,639.89	6,679.84	3,485.73	3,361.49	1,370.15	90,197.76
Unclassified—						
Damages and legal expenses	27,164.79	2,139.70	607.53	9,145.30	9,080.93	65,502.17
Taxes bought by town .....	4,867.70	341.25	35.36	2,136.44	2,618.84	18,720.84
Abatements, discounts, errors .....	2,741.58	2,794.29	2,943.42	3,107.71	436.92	26,134.61
Public Safety Committees ..	.....	.....	574.25	23.41	1,970.92	6,015.29
Town histories .....	.....	200.00	.....	.....	.....	1,000.00
Incidentals, printing, insurance (cities) .....	12,816.88	.....	150.90	.....	.....	29,824.02